



An Investigation into the Relationship and Integration between Strategic Quality Management and Corporate Social Responsibility: the case of some Saudi Arabian Organisations

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The thesis is submitted in partial fulfillment of the requirements for the award of the degree of Doctor of Philosophy of the University of Portsmouth

February 2015

Abstract: The aim of this research is to investigate whether and how Strategic Quality Management (SQM) and Corporate Social Responsibility (CSR) can have an effect on each other. The fulfilment of this aim was by investigating the different aspects of the relationship between SQM and CSR to find the common ground for the integration and studying how the integration would be perceived by certain Saudi Arabian organisations, in terms of levels, natures and methods of the integration. In addition, this research will study the benefits, barriers, opportunities and motivations of the integration from the point of view of Saudi Arabian organisations within the dominant Islamic culture.

To realise this aim and objectives, this author applied a multi qualitative multiple-cases study. The researcher conducted interviews and documentary analysis with some Saudi Arabian organisations as well as conducting a focus group with the experts in this domain in Saudi Arabia. The methodology of this study required special considerations in order to ensure its validity and reliability. The sampling of the cases that were selected for this research was according to the recognition of the Saudi Arabian Responsible Competitiveness Index, which were also awarded the King Khalid Responsible Competitiveness Award for their responsible practices and CSR applications. The final sample of this research consisted of organisations from the healthcare, manufacturing, petrochemical and service sectors.

The findings showed that SQM and CSR have significant similarities in theory and major overlaps in practice. More importantly, the results strongly suggested that the integration between SQM and CSR could be viable in general and, more specifically, for Saudi Arabian organisations. Moreover, there were some indications of a cultural readiness to accept this integration to be applied in Saudi Arabia that is consistent with the Islamic teachings.

Therefore the major contribution to knowledge of this research is the development of a framework and model that can be applied by Saudi Arabian organisations to integrate their SQM and CSR. The framework and model were developed upon several criteria and considerations that would make the integration appropriate for this specific context. Based on the research results and the development of the integration framework and model, some recommendations are made that would widen this effort at three levels for organisations, governments or authorities, and for further research.

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Declaration

‘Whilst registered as a candidate for the above degree, I have not been registered for any other research award. The results and conclusions embodied in this thesis are the work of the named candidate and have not been submitted for any other academic award’

Word count: 67,715

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Abbreviations

AA1000	Accountability, Responsibility and Sustainability Standards by AccountAbility
ARCI	Arab Responsible Competitiveness Index
ASQ	American Society for Quality
CC	Corporate Citizenship
CDSI	Central Department of Statistics and Information
CFP	Corporate Financial Performance
CG	Corporate Governance
CSM	Corporate Strategic Management
CSO	Civil Society Organisations
CSR	Corporate Social Responsibility
EFQM	European Foundation for Quality Management
G20	Group of Twenty Ministers and Central Bank Governors
GPCA	Gulf Petrochemical Companies Association
GRI	Global Reporting Initiative
HKS	Harvard Kennedy School
IMS	Integrated Management Systems
KAQA	King Abdulaziz Quality Award
KKF	King Khalid Foundation
KKRCA	King Khalid Responsible Competitiveness award
KPI	Key Performance Indicators
MBNQA	Malcolm Baldrige National Quality Award
NCB	National Commercial Bank
NGOs	Non-Governmental Organisations
PDCA	Deming cycle for continuous improvement, the Plan-Do- Check-Act
QA	Quality Assurance
QC	Quality Control
QFD	Quality Function Deployment
QM	Quality Management
QMS	Quality Management Systems
RC	Responsible Care

SABB	Saudi British Bank
SABIC	Saudi Arabian Basic Industry Company
SAGIA	Saudi Arabian General Investment Authority
SAMBA	Saudi American Bank
SARCI	Saudi Arabian Responsible Competitiveness Index
SASO	Saudi Arabian Standards, Metrology and Quality Organisation
SPC	Statistical Process Control
SQM	Strategic Quality Management
TQM	Total Quality Management
UN	United Nations
UNGC	United Nations Global Compact
WBCSD	World Business Council for Sustainable Development
WCED	World Commission on Environment and Development

1. Introduction

1.1 Introduction

The quality management movement has been rooted in business and in academia over the past 50 years. Quality Management (QM) has been built-in to a massive number of organisations worldwide in the last three decades (Sirvanci, 2004, p. 382). It is known for its systematic planning, executing and evaluation by a wide range of methods and standards (Ghobadian, Gallear & Hopkins, 2007, p. 704). In addition, the national and international quality awards, which are based upon frameworks and models, have provided Strategic Quality Management (SQM) with more influence and reputation as they are “*constructed or validated by empirical means*” (Black & Porter, 1996, p. 1).

On the other hand, Corporate Social Responsibility (CSR) is becoming an imperative to many organisations after a number of crises (Porter & Kramer, 2006, p. 2). SQM frameworks and award models have introduced the concept of CSR to many organisations by including CSR as an element of their frameworks. However, CSR is still a long way behind SQM in terms of the establishment of its definition, concepts and methods. Therefore, in the real world there are variations in how CSR is perceived and implemented. This point has alerted some researchers (Basu & Palazzo, 2008; Maon, Lindgreen & Swaen, 2008; Matten & Moon, 2008) to attempt to conceptualise CSR. Still, the field of CSR is lacking more practical methods to improve the application of CSR.

After years of research and practice in both movements, QM and CSR, the “degree of overlap” between the two concepts has been an attractive idea to some researchers (Ghobadian *et al.*, 2007, p. 705). Recognising the importance and effect of each of them is the driver to study the degree of overlap in this research.

1.2 Purpose

This researcher decided to study the relationship between these two areas and how this relationship can be improved to a higher level in a certain context, which is Saudi Arabia.

Therefore, the aim of this research is to investigate whether and how SQM and CSR can have an effect on each other: the case of Saudi Arabian organisations.

Based on this aim, the objectives of this research are:

- 1- To find out whether or not there is any relationship between SQM and CSR.
- 2- To study the main benefits of and barriers to successful integration between SQM and CSR, if there is any relationship established, in Saudi Arabian organisations.
- 3- To critically review the main opportunities and motivations for implementing and integrating SQM and CSR, if there is evidence of such a relationship, in Saudi Arabian organisations.
- 4- To develop a framework which would assist Saudi Arabian organisations to integrate SQM and CSR.

The aim and objectives have been achieved by setting and investigating the questions of the research, which are:

- A- What are the aspects and dimensions where a relationship between SQM and CSR exists?
- B- What is the nature of the relationship between SQM and CSR within Saudi Arabian organisations?
- C- What are the benefits of the integration between SQM and CSR from Saudi Arabian organisations' perspectives?
- D- What are the barriers to establishing a relationship and integration between SQM and CSR in Saudi Arabia?
- E- What are the opportunities and motivations for establishing a relationship and integration between SQM and CSR in the context of Saudi Arabia?

1.3 Context:

In spite of the fact that Saudi Arabia has a great position and potential, there are some alarming economic, demographical and political issues and indications such as an oil-dependent economy and the increasing of the unemployment rate and the need to have more transparent and fair systems. In addition, there are several problems which need to be confronted related to corruption, the economy and some social aspects.

Therefore, many initiatives have emerged in response to these issues. There is an actual striving by the government and many national organisations to keep Saudi Arabia in the top economies as well as to solve these issues of the economy (Gravem, 2010, p. 37). This author observes that the government and some non-governmental organisations are always introducing initiatives to develop the internal aspects and to improve the external position. Recently, the initiatives tend to be more about changing the management philosophy and practices of both the private and public sectors. One of these initiatives was about responsible competitiveness.

In 2008, the Saudi Arabian General Investment Authority (SAGIA) launched a programme that was intended to encourage and support social responsibility practices within Saudi organisations. According to Harvard Kennedy School (HKS), which is one of the partners in creating this initiative, Saudi Arabia is one of the richest countries in the world and has more than sufficient resources that enable it to be one of the best countries in implementing excellence concepts – at least amongst developing countries (Zadek & MacGillivray, 2009). Meanwhile, the indications from some reports suggest that in Saudi Arabia CSR practices and outcomes are in the early stages of development (Gravem, 2010, p. 122).

The Saudi Arabian Responsible Competitiveness Index (SARCI) is supervised by two national organisations in collaboration with an international organisation. The national organisations are the King Khalid Foundation (KKF) and SAGIA; the international organisation is Accountability.

KKF is a not-for-profit foundation that aims to contribute to the national development in Saudi Arabia by supporting a number of projects and initiatives that are managed in a very professional methodology (“About the Foundation”, 2010). The award of the SARCI initiative is funded by the KKF and named as the King Khalid RCI award and it funds other similar awards. The focus of this foundation is on CSR, nonprofits management excellence and social innovation (“King Khalid Awards”, 2013).

The SARCI aims to improve companies’ responsible competitiveness by assisting companies to manage their social and environmental impact, innovation, sustainable development and risks, such as local talent and water resources (SARCI, 2011).

The SARCI defined Responsible Competitiveness as “*the strategic application of corporate responsibility. It enables businesses to find new sources of value creation, improving reputation, managing risks, increasing revenue, enhancing productivity and unlocking both product and process innovation*” (SARCI, 2011). The slogan of SARCI is “*Building competitiveness through responsible business practices*” (SARCI, 2011).

Having noted this, therefore, this research is studying the relationship between and the integration of SQM and CSR by studying some Saudi Arabian organisations. These organisations were selected to participate in this research based on their winning of the Saudi Arabian Responsible Competitiveness Index Awards (SARCI).

The research was conducted in Saudi Arabia. To study any topic in any country it is required to provide an introduction about this country. Saudi Arabia, specifically, has its own distinct form from Western countries in many aspects, religion, culture and politics (Gravem, 2010, p. 20). Therefore the next section will discuss the main aspects of this country, particularly, those aspects that are related to the areas of interest of this research.

1.3.1 The Political System in Saudi Arabia:

The ruling system in Saudi Arabia is a royal system where sons and grandsons of the founder of the Kingdom King Abdulaziz Al Saud hold the reins of power of ruling the country and the priority is decided based on the allegiance and eligibility (“Ruling System”, 2013). The Kingdom stresses that the ruling system is based on the Holy Quran and the Prophet’s Sunnah and all laws, regulations and policies in the country are based on them (“Ruling System”, 2013). The ruling system of Saudi Arabia places emphasis on Justice Shura and equality in terms of Islamic Shari’a and it has its basic law of governance, which is considered as the equivalent to the constitution in the democratic or constitutional monarchy countries. Saudi Arabia considers the Holy Quran as the constitution of the country.

There is the Shura Council which consists of 150 members of the scholars, experienced and specialists in different areas from all over the country (“Historical Background”, 2013). The Shura Council has 13 specialised committees; each one is holding responsibilities in its speciality and studying the issues that are raised by the

government and from the people (“Committees”, 2013). The members of the Shura Council discuss the issues in the regularly-held sessions. Above the Shura Council is the Saudi Council of Ministers. The King in Saudi Arabia is the president of the Council of Ministers who is responsible for supervising the Council and introducing new laws (“Ruling system”, 2013).

1.3.2 The Demography of Saudi Arabia:

In terms of the demographic of Saudi Arabia, according to the Central Department of Statistics and Information (CDSI) in its latest population census in 2010, the total population of the country was 29,195,895; the native Saudi Arabian population was 19,838,448 with a population growth rate of 2.21% (“Latest statistical release”, 2012).

The proportion of male and female as well as Saudi and Non-Saudi is illustrated in this Table 1.1:

	Saudi	Non-Saudi	Total
Total Population	19,838,448	9,357,447	29,195,895
Male Population	10,097,770	6,587,643	16,685,413
Female Population	9,740,678	2,769,804	12,510,482
Table 1.1 Saudi Arabia’s population. Source: (“Latest statistical release”, 2012).			

1.3.3 The economy of Saudi Arabia:

The Kingdom of Saudi Arabia has one of the biggest economies worldwide and it is a member of the G20, which consists of representatives from 19 countries, plus the Head of the European Union. The countries of the G20 are representing the most of the major industries and economies in the world (“About G20”, 2013). Saudi Arabia has the biggest economy in the Middle East region.

The economy of Saudi Arabia is oil industry dominated. However, the government is trying hard to push the economy forward to more diversification. There are major industries in Saudi Arabia such as petrochemicals, banking and service, but they are still well below the size of the oil industry. The National Account Indicators published the proportion of oil exports, non-oil exports and service exports from the

total exports, which were 85%, 12% and 3% respectively (“Latest statistical release”, 2012).

Saudi Arabia is encouraging the expansion and the diversification of its economy, especially by the private sector. There are some indications that Saudi Arabia has opened the Saudi Market and is attempting to attract diverse and innovative investments, even foreign investments. Therefore, the World Bank has ranked Saudi Arabia as the 26th of the easiest countries in opening business (“Economy Rankings”, 2013).

In addition, there are several funding projects that were initiated to support innovation by offering financial and logistic support to new enterprises. These projects are directed and funded by collaboration between some Governmental organisations and private organisations such as Saudi Credit Bank and some commercial banks. This has indicated the need for introducing new laws and guidelines for the foreign and new businesses to act in harmony with the overall national plans.

The Saudi Arabia Ninth Development Plan (2010-2014) by the Ministry of Economy and Planning (2010) has emphasised some areas for improvement that are related to CSR such as national employment, diversification, environment protection and water consumption. The national employment is an emphasis of the CSR in Saudi Arabia (Gravem, 2010, p. 21). This emphasis was due to the fact that the majority in the employment number consists of Non-Saudis. The Table below shows the total number in employment and the proportions of Saudis and Non-Saudis:

Employment	Number (in millions)
Saudi Employment	4,397.4
Non-Saudi Employment	5,992.9
Total Employment	10,390.3
Table 1.2 Total Number in Employment. Source: (“Latest statistical release”, 2012).	

Relating to these figures the website of CDSI showed that the unemployment rate in 2012 was 12.10%; that is considered as a high percentage in a country that has a strong economy and sufficient resources.

1.3.4 The religion of Saudi Arabia

It is the norm for many researchers who would study any phenomenon in Saudi Arabia, or other Islamic countries, to pay special consideration to Islam and Islamic teachings. Islamic teachings have a considerable impact on the population of any Islamic country; however, the impact is different in different countries, hence Islamic teachings impact on the culture and norms in these countries. As a result, Islam must affect, or for some countries shape, business practices in one way or another. Nevertheless, the legal system of Islam “Shari’a” is, nowadays, an area of interest of many researchers and practitioners from international businesses in different business fields. This can be deduced by tracing the increasing interest of the specialised journals in the Islamic business, management, finance, marketing and accounting.

Islam is believed to be the final message of Allah “the God” “*Subhanahu Wa Ta’ala*” (SWT) to humankind. Allah had revealed the message to Prophet Mohammad (Peace Be Upon Him). The Prophet Mohammad (PBUH) had not died till Allah had revealed his full message. Islam has two sources which are the main references of Shari’a:

- 1- Quran: which is believed to contain Allah’s words.
- 2- Sunnah: which contains the reported words and behaviours of the Prophet.

In Saudi Arabia, the adherence to Islam is one of the most important factors easily identified in its society (Gravem, 2010). Islam tends to be the source that all the components of Saudi society should or must refer to. The first article of the basic Saudi governing system is: “*Islam is the religion of the country and the “Quran” and “Sunnah” are the main sources of the law and legal system*”. Also, the Holy Quran and Sunnah are the main references for morality of Muslim society (Gravem, 2010).

In terms of the Islamic teachings’ roles in the business environment in Saudi, it can be said that although some rules and systems can be overridden and manipulated recklessly or deliberately, the acceptance of any project or product is highly dependent on its compliance with the Islamic legal system “Shari’a” (Gravem, 2010, p. 49).

In the experience of this author, many businesses in Saudi, whether they are owned by Muslims or not, are trying to meet the requirements of “Shari’a”. For example: all banks in Saudi have developed Shari’a compliant financial products such as SABB (Saudi British Bank), SAMBA (Saudi American bank), NCB (National commercial Bank) and Saudi French bank. In addition, there are some Saudi banks, which offer only Shari’a compliant financial products such as Alrajhi bank, Alinma bank, and Aljazeera bank.

The Islamic legal system is derived from the two sources of Islam and is known as Shari’a (Al-Zamany, 2002, p. 119). Shari’a is the total of the details of the required duties and outlines of all types of human interaction and dealings. It covers almost all possible interactions by giving detailed and specific rules for specific cases as well as providing general concepts and principles that can be used in different situations as standards for what the soul of Islam would support or oblige the believers to follow. These general concepts are used as the basic guidance that allows Islamic scholars to find out solutions for all aspects of life for any time.

Al-Zamany (2002, p. 119) cited Abdilmuneim (1980) who argued that Shari’a can be divided into five aspects: “

- 1- *Spiritual: the relation between the believer and Allah.*
- 2- *Moral: personal traits and quality of behaviours and attitudes.*
- 3- *Social: the quality of relations between one and another.*
- 4- *Political: the commitment to Islamic values and rules of the political system according to the Islamic teachings.*
- 5- *Economic: rules and values that tend to organise the economic system of the whole society.”*

It has been mentioned above that the feasibility of any idea to be accepted in Saudi Arabia is based on how compatible or incompatible this idea is with Islam because it has great influence on different dimensions in Saudi Arabia. Based on this brief introduction, it seems likely that the general basis of Islam can involve the concept of CSR. This will be discussed in Chapter 3.

1.4 The contribution of the research

The contribution that this researcher intends to add by this research is at two levels: theoretical and practical. The theoretical contribution is that the gap is large in the CSR literature in terms of providing the link and similarities between SQM and CSR in theory and practice. Also, this research will attempt to explore how CSR can be implemented with relation to SQM by Saudi Arabian organisations.

The practical contribution will be in providing Saudi organisations with a new paradigm that allows them to benefit from the linking between SQM and CSR in the implementation and application of both concepts. The research also provides guidance towards what are the key factors in relating and integrating SQM and CSR and what are the main barriers to be overcome and the benefits, opportunities and motivations from the collection of some of the “best practice” organisations in Saudi regarding CSR.

The most significant contribution of this research is the development of a framework and model that would facilitate the integration between SQM and CSR. This development was based on a set of criteria and methods to increase the cultural endorsement, organisational acceptance and the validity of the development process.

1.5 Terminology

It is common to have a term that means something different in different contexts and countries and to have different terms that refer to one meaning. Thus, the terminology differentiation is critical to avoid any confusion or misunderstanding. It is more critical and important if the term is not yet stable with one meaning and is still emerging and developing, as is the case with CSR.

Chandler and Werther (2010, p. xi) have seen CSR referred to by different terms in different contexts, such as “*Corporate Responsibility or Business Responsibility, Corporate Citizenship or Global Responsibility, Corporate Community Engagement, Community Relations, Corporate Stewardship, Social Responsibility and Strategic Philanthropy*”.

The concept of Corporate Social Responsibility (CSR) contains essentially four aspects, which are: corporate citizenship, environment care, sustainable development and societal impact results (Conti, 2007). In spite of the fact that there are various

definitions of CSR, most of them share the theme of “*engaging in economically sustainable business activities that go beyond legal requirements to protect the well-being of employees, communities, and the environment*” (Heslin & Ochoa, 2008). The American Society for Quality (ASQ) has a short and comprehensive definition of CSR that is about assuring that “*people and organisations behave ethically and with sensitivity toward social, cultural, economic and environmental issues*” (ASQ, 2007).

Montiel (2008) stated that there is a broad agreement on the social and environmental responsibility and it is now a core business issue, no matter how it is defined. However, Montiel did not define the term “broad agreement” or show the extent of this agreement. Nevertheless, the process of categorising the dimensions of CSR can be more important than the argument about the definitions of CSR. In this respect, Dahlsrud (2008) analysed the content of different CSR definitions in order to find the dimensions that CSR is applied to. He found five categories of CSR dimensions: stakeholders, social, economic, voluntariness and environmental.

Carroll (1979) conceptualises four types of corporations’ responsibilities under the term CSR, which are: economic responsibility, legal responsibility, ethical responsibility and philanthropic responsibility.

The terms “quality” and “quality implementation” mean different things to different people (Venkatraman, 2007). Quality can be viewed differently as exceptions, as perfection, as fitness for purpose, as value for money and as transformative (Gallifa & Batalle, 2010; Harvey & Knight, 1996), and could include all of these meanings. The international definition of “quality” is: “*the degree to which a set of inherent characteristics fulfils requirements*” (BS EN ISO 9000:2000, cited by Dale, van der Wiele & Iwaarden, 2009, p. 5).

The term Quality Control (QC) refers to a level of Quality practices that “*focused on fulfilling quality requirement*” (BS EN ISO 9000:2000, cited by Dale *et al.*, 2009, p. 25). It consists of a few steps such as evaluating the actual performance, comparing the actual performance with performance goals, taking action to resolve the differences (Goetsch & Davis, 2010, p. 182). On an upper level of Quality practice, the term Quality Assurance (QA) refers to the “*part of management focused on providing confidence that quality requirements will be fulfilled*” (BS EN ISO 9000:2000, cited by Dale *et al.*, 2009, p. 27). It adds more preventative practices to

QC, which is about defective practices (Dale *et al.*, 2009, p. 27).

Quality management is defined as: “*coordinated activities to direct and control an organisation with regard to quality*” (Dale *et al.*, 2009, p. 1). Quality management has evolved through several stages from inspection to quality control, then quality assurance and thereafter, Total Quality Management (TQM). Goetsch and Davis (2010, p. 7) give a comprehensive definition of TQM: “*Total quality management is an approach to doing business that attempts to maximize the competitiveness of an organization through the continual improvement of the quality of its products, services, people, processes and environment*”. According to Dale *et al.* (2009, p. 30), TQM is based on different definitions consisting of several main drivers which are: “

- 1- *Customer focus.*
- 2- *Leadership.*
- 3- *Involvement of people.*
- 4- *Process approach.*
- 5- *Systematic approach to management.*
- 6- *Continual improvement.*
- 7- *Factual approach to decision-making*
- 8- *Mutually beneficial supplier relationships*”.

Taking this to a higher level would add more strategic dimensions to TQM. Thus, SQM can be identified as the integration between the current understanding and application of TQM and Corporate Strategic Management (CSM) (Leonard & McAdam, 2002, p. 507). Johnson, Whittington & Scholes (2011) collected the elements of strategy and strategic management from the definitions by three of the leading theorists in this field, who are Chandler, Porter and Mintzberg. The definitions of those theorists can be demonstrated thus: “*Chandler emphasises a logical flow from the determination of goals and objectives to the allocation of resources. Porter focuses on deliberate choices, difference and competition. Mintzberg uses the word pattern to allow for that strategies do not always follow a deliberately chosen and logical plan, but can emerge in more ad hoc ways*” (Johnson *et al.*, 2011, pp. 3-4).

In this research, the focus is on the SQM because it has more dimensions than TQM by including CSM. This is more consistent with the strategic positioning of CSR, the interest of this research, as it has more strategic influence and implications. In

addition, it includes different quality practices throughout the whole organisation such as TQM, QM, QA and QC.

The terms SQM and QM are used in this research interchangeably which refers to the wider meaning rather than simply TQM. The term QM when used in this research refers to the Quality Management movement rather than the narrow definition mentioned earlier.

1.6 Thesis structure

Chapter 1: This chapter is gateway to explain mainly what this research is about by pointing out the research aim, objectives and questions. Then it provides a brief introduction about the context of this research, which is Saudi Arabia and its economy, demography and some issues that are related to the initiatives of solving these issues. The initiative that is the context of the research is explained briefly in this chapter. To clarify more about the research, this chapter illustrates the potential values of this research and the terminology that will be used later.

Chapter 2: This chapter will cover the academic background of the topic of the research providing the fundamental information about SQM and CSR, the similarities and differences, relationships and the methods, frameworks and standards that are used locally and internationally for both of them. This chapter also covers this information in the context of this research by providing background of the main features of Saudi Arabia regarding business and management systems.

Chapter 3: This chapter continues reviewing the literature with a focus on the relationship and reconciliation between the Islamic teachings on the one hand and the concepts of the topic of this research on the other.

Chapter 4: Prior to conducting the research, the research methodology is described and justified in detail for each step of the research. This chapter starts with the philosophy of the research and explains the strategy, approach, methods and methodology of this research. In addition, in this chapter there is an explanation of how this research was conducted from the data collection to the data analysis.

Chapter 5: This chapter incorporates two main sections of the research which are the results and the discussion. Some researchers prefer to separate these two parts in

different chapters. However, for the type of data collected and results, this author is in favour of incorporating the two parts in one chapter. The chapter of the results and discussion is organised based on the research questions to make it easier to match the results with the related questions.

Chapter 6: This chapter demonstrates the development of the framework of the integration of SQM and CSR and modelling this integration.

Chapter 7: This chapter summarises the research as a whole and contains the final conclusions based on the research objectives.

Chapter 8: This chapter details the recommendations of the research.

2. Literature Review I

General Background

This chapter will focus on the academic background of the topic of this research and will be followed by a specific chapter that will deal with the reconciling between CSR philosophy and concepts on the one hand and Islamic teachings on the other. Due to the fact that the topic of this research includes two main concepts or areas, Quality Management (QM) and Corporate Social Responsibility (CSR), this chapter will review the literature of CSR firstly and more extensively than QM. QM will be reviewed only from the point of view of the relationship with CSR, and this is because the concepts of QM and definitions are more robust and clearly identified in the literature. Despite the fact that QM can be defined and implemented differently from one field to another, there is a major acceptance and implementation of it worldwide in service, manufacturing, public and private sectors and in small and large organisations (Ghobadian *et al.*, 2007, p. 704). This acceptance cannot be found with regard to CSR. This may be because of the systematic way of defining, implementing and conceptualising QM by the international standards and quality awards (Gomez, Costa & Lorente, 2012, p. 485).

The Saudi Arabian organisational practices of QM, in general, correspond to the international standards of QM. The Saudi Arabian Standards, Metrology and Quality Organisation (SASO) is responsible for setting standards based on the international standards and the King Abdulaziz Quality Award (KAQA) is the national quality award that is supported by the government and it is based on the international frameworks such as the EFQM ("About SASO", 2013).

In terms of the understanding and practice of CSR in Saudi Arabia, there are several academic studies, which focus primarily on exploring how Saudi Arabian businesses perceive CSR. This author believes that there is a lack of more advanced academic research that would improve the application of CSR in Saudi Arabia. There is still a need to study issues of CSR in Saudi Arabia such as tackling the barriers to CSR implementation, developing CSR tools and techniques and how to choose the right CSR activities.

This author relied on two major studies by Gravem (2010) and Ali and Al-Aali (2012) especially when studying CSR in Saudi Arabia such as in section 2.6. These two studies could give a general idea about the CSR in Saudi Arabia.

The first study by Gravem (2010) studied the understanding of CSR in Saudi Arabia and compared this to the international discourse of this field. Gravem (2010) conducted an investigation in Saudi Arabia and collected the data from various sources by interviewing leaders from businesses, charity organisations, private and public organisations. Gravem's study was helpful to this study particularly in its socio-political background with respect to CSR in Saudi Arabia. However, the generalisability of Gravem's study is questionable because of its nature and data that did not allow the investigation of a bigger sample to make more generalisable results.

The second study by Ali and Al-Aali (2012) also concerned the understanding of CSR in Saudi Arabia but with a focus on the major companies in the Saudi sphere of business. This work stands out from the study of Gravem by investigating a bigger sample (432 participants). However, with the method that surveyed this relatively big sample, the data collected would not provide in-depth results. The quantitative research (survey) would allow the investigation of a wide sample but with less in-depth data compared to qualitative research (interviews), as will be explained in Chapter 4.

There were a few other available sources in this respect, which were also about exploring CSR awareness and understanding by the Saudi Arabian Companies (Tamkeen Sustainability Advisors, 2010; Khurshid, Al-Aali, Soliman, Malik & Farooq, 2013; Khan, Al-Maimani & Al-Yafi, 2013). The results of these studies were used in different places of this thesis such as in sections 2.3 and 2.6.

The report of Tamkeen Sustainability Advisors (2010), which is an independent centre promoting CSR, has made their study after a series of studies conducted in the Saudi Arabian market about CSR and has gathered the data to analyse its evolution in this context. Although the study is informative in this area, it did not draw a clear methodology of the data collection or analysis.

On the other hand, the study of Khurshid *et al.* (2013) is methodologically robust with a good sample size. It surveyed 204 students on MBA programs in one of the major

universities in Saudi Arabia about their understanding and awareness of CSR. The sample consisted of students from various sectors with different levels of experience.

The last one was the study by Khan *et al.* (2013), which aims to explore and document the CSR practices in Saudi Arabia. Again there study does not show methodological concerns. Also, they have not reviewed the previous studies about CSR in Saudi Arabia extensively, as they stated “*it is evident that there is little or no academic research available on CSR in Saudi Arabia over the last decade*” (Khan *et al.*, 2013, p. 68). These authors believe that the studies in this area are not sufficient and they do not cover the main issues of CSR, however, they should have reviewed some of the studies in which this author believes that they can be informative to some degree to their study and they could have developed their study accordingly.

2.1 CSR theories and definitions

Before giving a definition of CSR, it is important to note that it is recognised by academics and practitioners that CSR is of a multi-disciplinary nature. The definition and elements to be identified for CSR vary with regards to the context and scope of each individual corporation (Hemingway, 2002, p. 5).

As mentioned before in the introduction, Dahlsrud (2008) analysed the content of different CSR definitions in order to find the dimensions to which CSR is applied. He found five categories of the CSR dimensions which are: the dimension of stakeholders, social, economic, voluntariness and environmental. Therefore, Heslin and Ochoa (2008, p. 126) make the point that many CSR definitions share one general theme, which is “*engaging in economically sustainable business activities that go beyond legal requirements to protect the well-being of employees, communities, and the environment*”. Also, the definition of CSR by the ASQ can be one of the clear and comprehensive definitions which is that CSR is about ensuring that “*people and organisations behave ethically and with sensitivity toward social, cultural, economic and environmental issues*” (ASQ, 2007, p. 1). Montiel (2008, p. 4) said that regardless of how CSR is defined, there is a widespread agreement on the social and environmental responsibility, which many organisations consider when reviewing their core business issues.

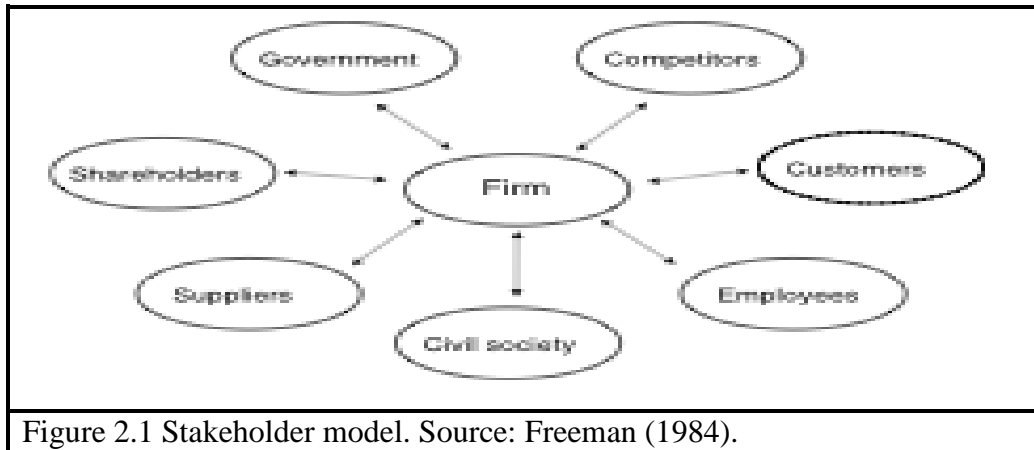
There are several theories that underpin the definitions of CSR. These theories vary in terms of the focus and approach of CSR. Some of these theories seem to be in contradiction and some others are showing some similarity. Garriga and Melè (2004) reviewed the theories of CSR and categorised them in four types of theories, each of which is related to its focus and approaches. These types are:

- *Instrumental theories*: in this type “it is assumed that the corporation is an instrument for wealth creation and that this is its sole social responsibility” (Garriga & Melè, 2004, p. 52). This idea is always mentioned in the literature by Friedman who argued that businesses do not have responsibilities other than to “conduct the business... to make as much money as possible while conforming to the basic rules of the society, both those embodied in law and those embodied in ethical customs” (Friedman, 1973, p. 1). This type identifies three main focuses, which are maximization of shareholders values, achieving competitive advantages and cause-related marketing (Garriga & Melè, 2004, p. 53).
- *Political theories*: these theories have a focus on the “interactions and connections between business and society and on the power and position of business and its inherent responsibility” (Garriga & Melè, 2004, p. 55). There are three main theories that this type consists of, which are corporate constitutionalism, social contract, and corporate citizenship (Garriga & Melè, 2004, pp. 55-56). Davis (1973, p. 321) explained that business has assumed its power and role of social responsibility, moreover society is expecting more than profit maximisations from business.
- *Integrative theories*: the focus of these theories is to “look at how business integrates social demands, arguing that business depends on society for its existence, continuity and growth” (Garriga & Melè, 2004, p. 57). The main principles of these theories, such as issue management, public responsibility, stakeholders and corporate social performance, is pursuing the social demands and then responding to them and thereby to “achieve social legitimacy, greater social acceptance and prestige” (Garriga & Melè, 2004, p. 58). Mitchell, Agle and Wood (1997, p. 855) explained that stakeholder theory is “intended to broaden management’s vision of its role and responsibility beyond the profit maximization function”.

- *Ethical theories*: the theories of this type focus on the “*ethical requirements that cement the relationship between business and society based on principles that express the right thing to do or the necessity to achieve a good society*” (Garriga & Melè, 2004, p. 60). These theories, for example, are normative stakeholders, universal rights, sustainable development and the common good (Garriga & Melè, 2004, pp. 60-62). The international standards, such as the United Nations Global Compact, can be a good example of this type of theory. In addition, Freeman and Phillips (2002, p. 333) express the viewpoint that CSR is not only about shareholders but it should be stakeholder oriented, which is mentioned in the integrative theories, can be also seen as one of the ethical theories.

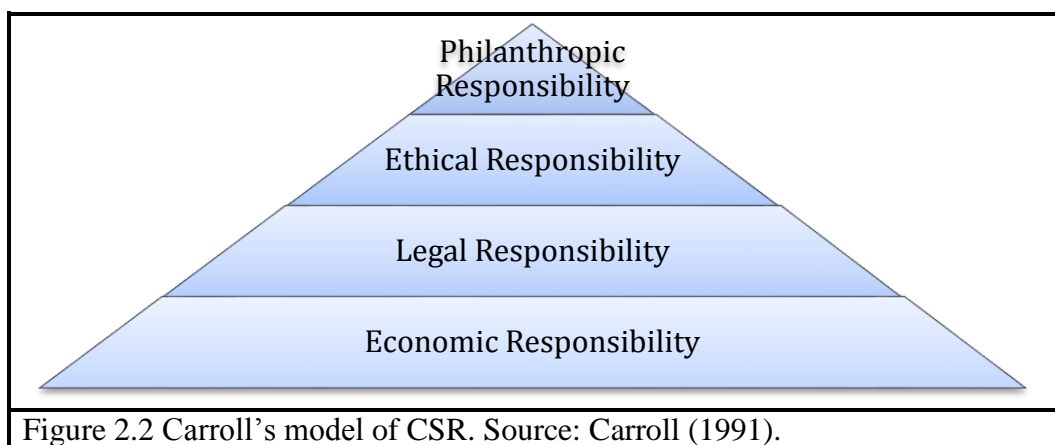
Stakeholder theory is often referred to in the literature of CSR. A stakeholder is any group or individual who can affect the organisation or can be affected by it (Freeman & Phillips, 2002). Stakeholder theory aims to explain the nature of the relationships between the organisation and its stakeholders (Benn and Bolton, 2011, p. 196). According to this theory, a socially responsible organisation “*requires simultaneous attention to the legitimate interests of all appropriate stakeholders and has to balance such multiplicity of interests*” (Garriga & Melè, 2004, p. 60). Using this balance, the organisation can pay attention not only to the shareholders but also to the other parties that can be affected by the organisation’s decisions and activities. Freeman (1984) introduced the stakeholder model (Figure 2.1), which was built upon the basic input-output model. In this model Freeman added the elements that represent the elements of managerial capitalism, i.e. shareholders, customers and suppliers, and he added government, civil society and competitors. In a later version, Freeman (2003) added more stakeholders and divided them into internal and external groups which are (financiers, suppliers, employees, communities and customers) and (NGO’s, environmentalists, governments, critics, media and others) respectively. Wood (2008) concluded that stakeholder theory and framework would positively affect the organisational CSR programmes by facilitating analysis of those parties and their stake, to whom the organisation should be responsible. This stakeholder model has been refined and more details had been added, for example the need to prioritise the various stakeholders, and there are some major critiques, which Fassin (2008) reviewed. These critiques can be summarised as the ambiguities in the concepts of

stakeholder theory and their application in organisations and a lack of consistency in the literature of these concepts (Fassin, 2008, p. 115). Nevertheless, the stakeholder theory and model are very helpful for those who want to start making sense of CSR and its application in their companies with their different interested parties.



These different theories of CSR are not necessarily contradictory but they have been classified in terms of their main focus and explicit areas of interest. However, this author argues that the implementation of CSR concepts or frameworks may allow the meeting of more than one focus of these theories. Therefore, it may be helpful to analyse the theories that may apply to their chosen framework of CSR to understand the theoretical foundation for the implementation of that framework.

The CSR pyramid by Carroll, which contains the four fundamentals of CSR, is well recognised in the literature. Carroll (1991) conceptualises the four levels of corporations' responsibilities under CSR, as Figure 2.2 shows:

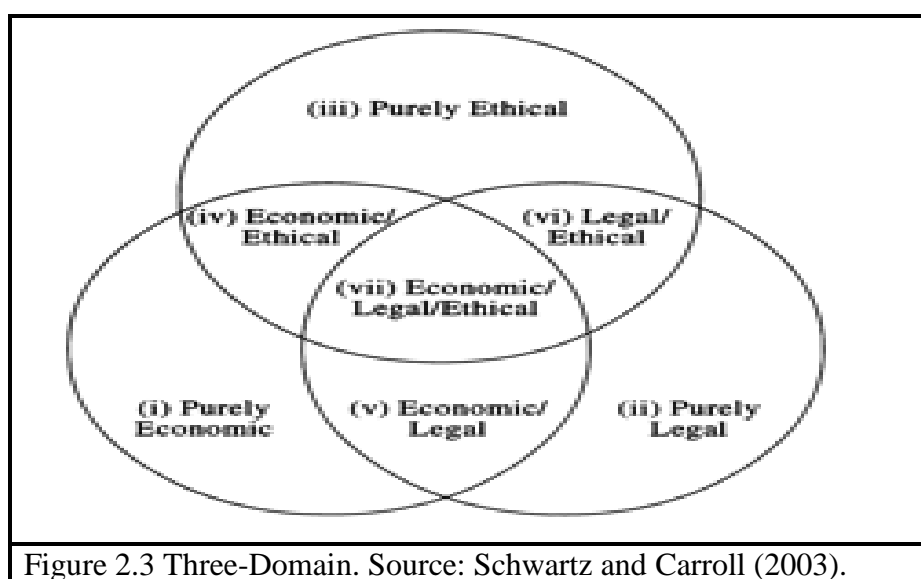


The brief definitions that Carroll (1991, p. 40) has given to each layer are as follows:

- 1- Economic responsibility: to be profitable.
- 2- Legal responsibility: to abide by the laws of society.
- 3- Ethical responsibility: to do what is right, fair and just.
- 4- Philanthropic responsibility: to contribute to various kinds of social activities.

Carroll's model had great impact and acceptance. However, Kang (1995) argued that having the economic responsibility as the first layer of the model was problematic, because it is too easy for organisations to focus on their economic responsibility and thereby justify compromising their ethical and legal responsibilities. In addition, Schwartz and Carroll (2003, p. 505) identified several issues with the model, such as *“the use of a pyramid to depict the relationships among the four components of the model, the role of philanthropy as a separate component in the model, and the incomplete theoretical development of the economic, legal and ethical domains”*

Therefore, Schwartz and Carroll (2003) proposed a new model that tackled the limitations of Carroll's model (1991), which they called the Three-Domain model of CSR. The Three-Domain model consists of three areas of responsibility, economic, legal and ethical, as shown in Figure 2.3. The philanthropic responsibility that was in the Carroll's model, in the Three-Domain model is considered within either the ethical and/or economic domains (Schwartz & Carroll, 2003, p. 508).

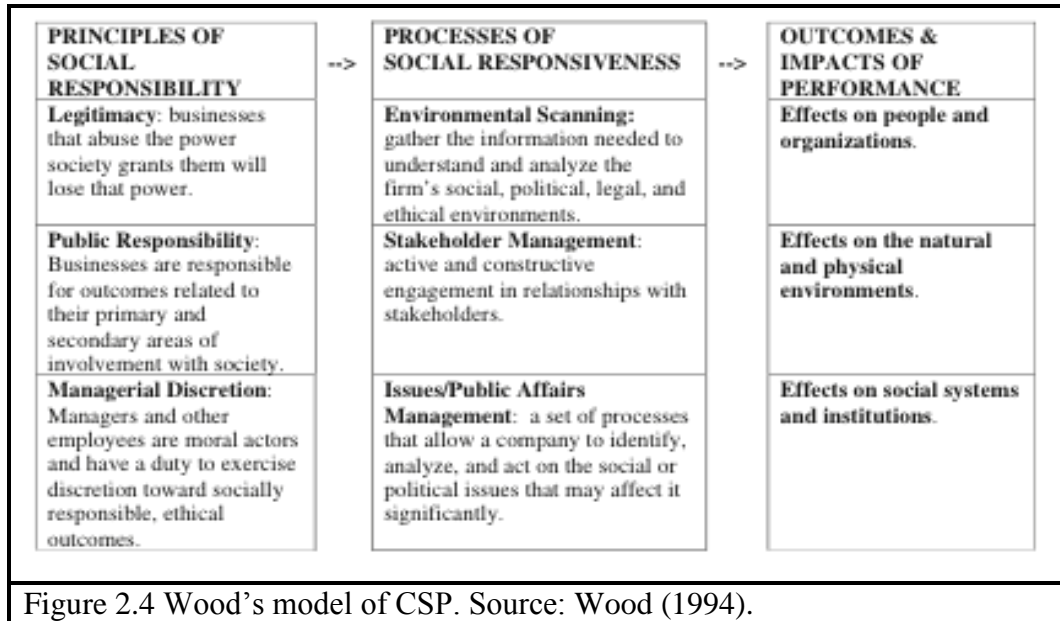


The domains of this model are explained as:

- *Economic Domain:* which consists of the activities that have a positive economic impact. The actions of a corporation, within this domain, should be based on the maximisation of profit and share value or minimising of loss, also, all the actions should be made with a considerations to the economic consequences (Schwartz & Carroll, 2003, p. 509).
- *Legal Domain:* which is the corporation's responsiveness to legal expectations of a society. Schwartz and Carroll (2003, p. 509) categorised the legality into three categories: 1) compliance with the laws, 2) avoidance of a possible civil litigation, and 3) anticipation of changes in laws and regulations.
- *Ethical Domain:* which is about the ethical responsiveness that the society and stakeholders expect from organisations. Schwartz and Carroll (2003, p. 511) identified three ethical categories: 1) conventional, which includes those standards that are accepted by organisations, industry, professions and society including the stakeholders, 2) consequentialist, which focuses on ends and consequences for individuals and society, and 3) deontological, which includes moral rights and justice (Schwartz & Carroll, 2003, pp. 511-513).

According to this model, there are seven areas within the three domains that the CSR activities of an organisation could be placed. These areas are: 1) purely economic, 2) purely legal, 3) purely ethical, 4) economic/ethical, 5) economic/legal, 6) legal/ethical, and 7) economic/legal/ethical. If an organisation places more emphasis on one domain than the other two, the area of that domain will be larger and the areas will not be equal, and as a result, the organisation will have unbalanced model of CSR (Schwartz & Carroll, 2003, p. 523). Thus, this categorisation could assist organisations to balance their CSR efforts amongst its domains of responsibilities.

Organisations need to measure their efforts and outcomes of their CSR activities, therefore, Wood (1991) proposed a model to measure Corporate Social Performance CSP, which is one of the most cited works on the CSR literature. Wood's work built on previous works, such as Carroll's study (1979) and earlier studies of CSP. She developed a framework of CSP that has three stages (Wood, 2010, pp. 53-54): 1) principles of social responsibility, 2) process of social responsiveness, and 3) outcomes and impacts of performance. Figure 2.4 shows the CSP model, its principles, processes and outcomes, which address the institutional, organisational and individual levels of performance (Wood, 2010, p. 54).



The efforts of exploring the dimensions of CSR can enable organisations to step forward in considering different dimensions when applying CSR. It also helps the organisation to be aware of its impact on these dimensions. The categorisation and conceptualisation have drawn the attention of organisations to other types and aspects of CSR beyond simple philanthropic responsibilities.

The controversy in the literature is mostly about how CSR is defined, what the term consists of and its evolution. In addition, the term is more widely accepted in the academic field than in the market or in practical thinking (Matten & Crane, 2005, p. 167). Correspondingly, there is less effort going into building an understanding of CSR implementation and assisting organisations to manage it (Dahlsrud, 2008, p. 7). Dahlsrud concluded that the issue with business is not about the definition of CSR rather it is about how CSR should be understood and can be socially built in a specific context and how to integrate it with the business strategy (2008, p. 7).

2.2 CSR and other concepts

When reviewing CSR literature, there are several concepts that one might come across and they are similar to the CSR term. Some of these concepts are contained within CSR and some of them are used interchangeably. In the following paragraphs is an overview of such concepts and terms.

Accountability or corporate accountability is “*the extent to which a company is transparent in its corporate activities and responsive to those it services*” (Benn & Bolton, 2011, p. 42). It is a matter of disclosure, transparency and of explaining corporate policies and actions to those to whom the company is beholden (Luo, 2005). Luo (2005, p. 12) has divided the practice of corporate accountability into two main activities: 1- financial reporting accountability, and 2- strategic decision transparency.

Corporate Governance (CG) is another term related to CSR. According to Benn and Bolton (2011, p. 43), CG in general is “*the system by which the organisation is directed and controlled. It involves corporate fairness, transparency and accountability*”. The term CG cannot be considered as a replacement of CSR, but rather it is an essential mechanism within an effective implementation of CSR and some studies suggest that CG is a principal component of CSR (ASQ, 2007, p. 4). Benn and Bolton (2011, p. 110) stated that an effective system of CG can be supportive to CSR objectives by finding solutions to some inherited problems such as “*the diffusion of power, vagueness of goal setting and the lack of clarity in sustainability and CSR objectives*”. From the point of view of CSR, the role of CG is to make and ensure the balance between the various interests within the corporation for the organisation, the wider society and the planet as a whole (Benn and Bolton, 2011, p. 106). Moreover, Kalk (2008, p. 12) analysed the Fortune Global 250 Sustainability Reporting and found that CG has become more important for CSR, in terms of offering information and supporting organisations in becoming more transparent and open for accountability, thereby giving more attention to the environmental, social and ethical aspects of their operations and further considering the wider stakeholders of the organisation.

Castka and Balzarova (2007, p. 746) asserted that CSR and CG should not be separated but rather should be dealt with in collaboration with QM. They believe that CSR, CG and QM can be complementary and that they offer different but related perspectives on the organisation’s strategies, operations and outcomes. Practically, CG used to be seen as a profit-centred concept to control the relationship between the funder and the corporation, however more recently CG has expanded to be a concept that is more responsibility-centred and Shahin & Zairi (2007, p. 756) concluded that organisations should use CG as a critical element to drive excellence in CSR.

Conti (2007, p. 114) defined CSR as a concept that contains essentially four aspects, which are corporate citizenship, environmental care, sustainable development and societal impact results. The term Corporate Citizenship (CC) is one of the terms most used to express the idea of CSR and *vice versa*. CC is broadly defined as a process by which the organisations connect their business activities to social accountability and service for mutual benefits (Valor, 2005, p. 193). There is another definition for CC by Boston College Centre, cited by Veleva (2010, p. 41), that CC is “*the commitment of companies to minimise risk, maximise benefits, be accountable and responsive to stakeholders and support strong financial results*”. Matten and Crane (2005, p. 169) stated that CC is not only about a corporation’s responsibilities and duties but also its rights as a citizen. This can be considered as the major difference between CC and the other terms. These rights are the social rights, civil rights and political rights (Matten & Crane, 2005, p. 170). Although these rights are based on liberal traditions and industrial society, Shari’a is offering these rights for the citizens. There are some countries that are attempting to implement Shari’a, such as Saudi Arabia. Therefore, it can be said that CC has the legal platform to be implemented and supported in Saudi Arabia. This point will be discussed in Chapter 3.

Veleva (2010, p. 42) noted that there are other terms used to describe the content of CC such as CSR, sustainability, social responsiveness and triple bottom line. Moreover, the term CC has been adopted by consultants and publications to refer to social and environmental responsibilities and policies (Matten & Crane, 2005, p. 166). Similarly, Shahin and Zairi (2007, p. 754) said that CSR, CG, Sustainability, Corporate Citizenship and Triple Bottom Line are becoming synonymous with the effort of determining the meaning of ethical business.

Last, but not least, the term “Sustainability” is one of the commonly cited terms in the literature. There is an ambiguity surrounding the term sustainability, consequently, there are difficulties in the comprehending and application (Fust & Walker, 2007, p. 1). The definition that is common for “Sustainability” is that used in the report of the World Commission on Environment and Development (WCED, 1987, p. 43) cited by Benn and Bolton (2011, p. 209): “*meeting the needs of the present without compromising the needs of future generations to meet their own needs*”. This definition is cited by the Global Reporting Initiative (GRI) to describe the purpose of the initiative that will be explained later. The term “sustainability” sometimes is used

interchangeably in the academic and business worlds. Both terms, CSR and sustainability, are used to refer to the social and environmental issues but without a clear distinction between them (Montiel, 2008, p. 2). It seems that, although both terms are used, CSR is more comprehensive and more popular than Sustainability in the management literature, whether the general management or specialised journals, such as the Academy of Management Journal, the Academy of Management Review and the Administrative Science Quarterly (Montiel, 2008, pp. 6-24). This is probably because Sustainability is a more recent concept and therefore a new area of research however, this may not be the case in practice and section 2.6.1 will show the elements of some CSR methods used in Saudi Arabia, demonstrating that the argument about different terminologies is not very relevant to practitioners.

Based on the above views, it seems that there is an overlap between these notions. In addition, these concepts have, to a large degree, similarities on the drivers, benefits and rationale. In short, CSR is being used as an umbrella term for the synonymous and similar concepts in terms of business-society relations (Matten & Crane, 2005, p. 167).

In Saudi Arabia, similarly to some other Arab countries, the term Responsible Competitiveness is commonly used by both academics and practitioners, as is notably clear from the reports and studies on corporate responsibility in the region. The Arab Responsible Competitiveness Index (ARCI) stated that responsible competitiveness is about “*making sustainable development count in global and local markets. It means markets that reward business practices that deliver improved social, environmental and economic outcomes; and it means economic success for nations that encourage such business practices through public policies, societal norms and citizen actions*” (Zadek, MacGillivray & Rovere, 2009, p. 20). Also, the Saudi Responsible Competitiveness Index emphasised that they are building competitiveness of the Saudi Arabian organisations through responsible business practices (Begley, MacGillivray, Gallen & Al-Angari, 2010).

These various notions may lead to a lingual confusion and misunderstanding of the entire purposes of them, especially when translated from English to other languages or when used in other cultures, such as the Arabic culture and language. This issue has been tackled by some researchers and it was found that even the word ‘social’ in CSR may be mistranslated and misunderstood such that it may be perceived “as

applying to social welfare issues only”, while it means to “*cover all dimensions of a company’s impact on, relationships with and responsibilities to society as a whole*” (Van Marrewijk, 2003, p. 101).

2.3 An overview of CSR Evolution

The idea and the concepts of Corporate Social Responsibility have long historical roots (Katsoulakos, Koutsodimou, Matraga & Williams, 2004, p. 5). There were socially responsible efforts by companies before the term CSR was commonly used and without viewing these efforts as CSR (Frostenson, 2010, p. 313). The concept has significantly changed and developed gradually since the 1960s (Lee, 2008, p. 62). This is the time from which many of the researchers started when reviewing the history of CSR (Katsoulakos *et al.*, 2004; Lee, 2008; Frostenson, 2010).

There are noticeable changes in the rationalisation and conceptualisation of CSR in the last three decades. By and large, Lee (2008, p. 53) noted that the direction of this shifting can be described in two tracks. First, in terms of the analysis level, researchers shifted from the analysis of the effect of CSR on the macro-social level to the analysis of the organisational and profitability level. Secondly, researchers shifted their studies from being ethical-focused to be performance-focused.

In the last decades, CSR has moved from being an irrelevant and frowned-upon idea to one of the most widely accepted concepts in the business world (Lee, 2008, p. 53). CSR has received significant consideration in its organisational level from the 1990s. However, only in the 1970s did CSR become more specific and hence it attracted more robust implementations and empirical research (Carroll, 1999, p. 291).

The negative viewpoint in the early stages of CSR about its impact was by Friedman, (1972) cited by Lee (2008, p. 55), who stated that CSR imposes “*an unfair and costly burden on shareholders*”. Similarly, many mid-level managers viewed CSR as a cost with uncertain outcomes (Lee, 2008, p. 55).

The literature is insightful about the evolution of CSR and its development over the years. For instance, Garriga and Melè (2004, p. 52) cited Fredrick (1998) who classified evolutionary shifts in CSR practices between 1987 and 1998 as follows:

CSR1: Philosophical-ethical relationship between business and society.

CSR2: Practical organisational response by business to the social environment and related pressure.

CSR3: Business started to develop a normative approach around ethics and values.

CSR4: The rejection of a firm-centric model of CSR in favour of a model that regards the cosmos, or harmonious universe, as the normative reference point for managerial concerns about business impact on society.

In Saudi Arabian companies, Gravem (2010, p. 2) found that the adoption of CSR was primarily a response to governmental and social pressure to be more responsible, therefore, it can be said that they fall in the category of CSR2. Also, some organisations in Saudi Arabia have shown some practices by which they can be regarded as in CSR3. However, many organisations, but not any of the leading ones, are still in CSR1.

Katsoulakos *et al.*, (2004) divided the short CSR history into three phases. Each phase has three analytical levels, which are the principles and issues, adoption and reporting practices, and socially responsible investment.

Phase 1: CSR initiation phase 1960-1990 (Katsoulakos *et al.*, 2004):

- Principles and issues: The term was used and associated with some other terms. Some issues had received attention such as environmental changes, social inequity and poverty.
- Adoption and reporting practices: The practices at that period were mainly associated with environmental issues. Many companies considered the adoption and reporting of CSR practices necessary to introduce quality management systems.
- Socially responsible investment: Some initiations started from religious institutions.

In terms of CSR in Saudi Arabia during this era, it can be difficult to come to a conclusion in this regard, because of the lack of studies that focus on this topic in this context. However, CSR activities in Saudi Arabia at that time “*did not meet the expectations and were primarily cosmetic in nature; and the profit was the most important goal for business organisations*” (Al-Twaijri, 1988) cited by Khurshid *et al.* (2013, p. 2232). The common practices at that time were philanthropic activities. This

does not necessarily mean that there were not any CSR practices. The oil and petrochemical companies, for example, which are considered to be the leading companies in the Saudi Arabian economy, were aware of the new form of CSR especially related to the environment (Ali & Al-Aali, 2012, p. 42).

Phase 2: Momentum building phase 1990-2000 (Katsoulakos *et al.*, 2004):

- Principles and issues: The term ‘Sustainability’ started to gain more attention and popularity, especially after the 1992 Earth Summit. The responsible business is clearly established in theoretical terms, mainly after the United Nations Global Compact (UNGC). Universities’ recognition toward the education and training in the concepts increased.
- Adoption and reporting practices: Many membership organisations were established and gained popularity, such as the World Business Council for Sustainable Development (WBCSD). Lee (2008, p.54) noted “*in 1977 less than half the Fortune 500 firms even mentioned CSR in their annual reports. By the end of the 1990’s close to 90% of Fortune 500 firms embraced CSR as an essential element in their organizational goals, and actively promoted their CSR activities in annual reports*”. A number of reporting initiatives were established, which are the Global Reporting Initiative, Corporate Impact Reporting and the AA1000 framework, which was designed to improve accountability and performance by learning through stakeholders’ engagement. The AA1000 does not focus on what to report on but rather how to report.

During this phase, some of the leading Saudi Arabian companies, such as Saudi Aramco and SABIC, used to have some economic, environmental, social and philanthropic activities (Gravem, 2010, p. 54). The awareness of CSR became more than before but there is no evidence that these activities were run under a department called CSR. Also, it can be said that the appreciation of the differences between CSR and philanthropy started in this phase in Saudi Arabia. According to Ali and Al-Aali (2012, p. 42), in this period the understanding of CSR in some Saudi Arabian companies has expanded and included the interest in “*improving productivity and competitiveness including the increasing employment opportunities for citizens in the private sector*”. In spite of this, there is a difference between the internationally exposed companies and the smaller or local companies in recognising the distinction

between CSR and philanthropy. The smaller companies tend to have the belief that CSR is similar to philanthropy (Gravem, 2010, p. 45).

Phase 3: 2000- ongoing (Katsoulakos *et al.*, 2004):

- Principles and issues: The basics have been established. The efforts started the linking of CSR with mainstream strategy and management frameworks. The move from 'what' to 'how' is greater than before.
- Adoption and reporting practices: A high rate of responses to the practical CSR initiatives. Researchers and practitioners have shown evidence of how CSR can promote outcomes in different aspects.

According to the Tamkeen Sustainability Advisors' study (2010, p. 6) in this period, the movement of CSR in Saudi Arabia was started by some individual initiatives that were not fully supported by the government. In this phase, most of the leading companies showed interest in applying CSR by having new departments for CSR, introducing CSR policies, participating in CSR national and international standards and awards, and reporting their CSR activities (Gravem, 2010). This awareness and interest were combined by some official supportive initiatives such as the birth of SARCI, which accelerated the spread of CSR amongst Saudi Arabian organisations.

By the late 1990s CSR had also been coupled with strategy literature and its relationship with market outcomes had been made more explicit (Hart, 1997; Kotler & Lee 2005; Orlitzky *et al.* 2003; Porter & Kramer, 2006) cited by Lee (2008, p. 55). Although empirical evidence for market outcomes of CSR is still inconclusive at best (Margolis & Walsh 2003), there was enough rationalisation of the account that a growing number of shareholders and institutional investors began to accept the idea that strategic adoption of CSR could lead to financial rewards in the long-term. In 2009, all but one of the global top 100 companies in the US had published a report on CSR and sustainable performance (Benn & Bolton, 2011, p. 59).

Recently many researchers appreciate the need for linking the implementation of CSR with financial and non-financial outcomes as well as developing and examining the practical frameworks and tools to implement CSR and measure its performance (Benn & Bolton, 2011, p. 51). This is what businesses are concerned about most, more than the history or the definition of CSR; what makes it possible to be implemented and measurable against the society and the corporation interests (Dahlsrud, 2008, p. 7).

2.4 The drivers and motivations for adopting CSR:

Before discussing the drivers and motivations for adopting CSR, it is worth noting that the focus of this research is on the practices of CSR in its current form which companies in today's world are adopting. In other words this section will answer the question: why do today's companies adopt CSR? There are many articles and studies which have discussed this topic. The literature gave some drivers for implementing CSR, which all can be classified under the social and political pressures from different society representatives' organisations on businesses to be more socially responsible. Many organisations have responded to the social concerns initially by adopting CSR and started to report their CSR practices in their performance reports (ASQ, 2007, p. 1).

The pressure upon organisations to be concerned about their CSR is to a great degree from the Civil Society Organisations (CSO) and Non-Governmental Organisations (NGOs). These organisations basically exist for improving the wellbeing of the citizens as individuals and as a society (Benn & Bolton, 2011, p. 137). Many companies suddenly awoke to CSR after they realised the fact that they were part of some crises and issues that concerned the public and caused a public rage toward businesses (Porter & Kramer, 2006, p. 2). Benn and Bolton (2011, p. 22) cited the identification of CSO by the Centre for Civil Society (2004) that they are *"often populated by organisations such as registered charities, developed non-governmental organisations, community groups, women's unions, self-help groups, social movements, business associations, coalition and advocacy groups"*. Despite the fact that the NGOs are components of CSO, there are some differences between them. The NGOs are less radical, less dynamically organised, and less concerned about the political systems (Benn & Bolton, 2011, p. 134). However, the impact of such organisations in the movement of CSR in Saudi Arabia can be minor because there are not many of them in the country (Tamkeen Sustainability Advisors, 2010, p. 16). In addition, it seems that they do not have an influential presence in the critical issues of CSR, which can be justified by knowing the level of independency between them and the government. In this sense, Benn and Bolton (2011, p. 24) stated that the role of these organisations, with regard to CSR, in some contexts that lack independency, is a soft role, which they may be able *"to argue, to propose, to experiment, to denounce, to exemplary but not to decide"*.

Pressure on companies, from governments, activists and the media, to adopt CSR and to rank and evaluate methodologies and initiatives of CSR has led to some evaluation methods, which have been seen by many organisations as an opportunity to use such methods in their CSR implementation (Porter & Kramer, 2006, p. 1).

However, some authors oppose this view and believe that the adoption of CSR is self-interest driven, whether it is for business purposes or it is merely philanthropic acts (Moon, 2001). Additionally, McWilliams, Siegel and Wright (2006, p. 15) in their study found that the reasons that organisations have adopted CSR are for one or more of three purposes:

- 1- Strategic purposes, e.g. market entry.
- 2- Altruistic purposes, e.g. believing in environmental issues.
- 3- Coercive purposes, e.g. governmental pressure or for contracts competition.

Heslin and Ochoa (2008, p. 127) added other kinds of forces that drove CSR implementation, such as:

- 1- Customer demand for responsibly produced products.
- 2- Industry code of conduct.
- 3- CSR performance assessment and ranking.
- 4- Companies' scandal being publicised in the media.

The report of the UN Global Compact addresses the key driver of Corporate Responsibility as *“the greater alignment between the objectives of the international communities and those of the business world..., this has resulted in unprecedented partnership and openness between businesses, governments, civil society, labour and the UN”* (UN Global Compact, 2011, p. 1).

In Saudi Arabia the main drivers to implement CSR are the compliance to the Islamic teachings and to respond to the government's official goals to develop social and human capital by supporting the 'Saudisation' programme and the diversification of the economy (Ali & Al-Aali, 2012, p. 41). Meanwhile, the trigger for the new mainstream of CSR in Saudi Arabia was the big companies, governmental, semi-private and non-governmental which are helping to improve the concept of CSR and to increase its importance in the Saudi Arabia (Gravem, 2010, p. 2). Subsequently, the report of SAGIA and Harvard Kennedy School's CSR Initiative (2008, p. 3) noted

that the efforts of these parties were officially and jointly translated by the initiation of a Saudi Arabian national index of CSR and award (which will be discussed in section 2.6.1.1), after a meeting that gathered 20 representatives of the main national key players with some international expertise in CSR.

One can argue that one of the main reasons for adopting CSR practices is that businesses have recognised the strong mutual influence relationship between the business world and society, environment, labour, politics and economics (Ali & Al-Aali, 2012, p. 41). Also, the authors have appreciated the mutual benefits of acting responsibly within these factors. Thus, practitioners and academics are still studying the business case for CSR.

2.5 The Business Case for CSR

It is reasonable for businesses to attempt to find the link between any new business concept and the oldest concept, i.e. profitability, and CSR is no exception. In addition, for whatever reasons organisations commit to CSR implementation, they inevitably balance their CSR programmes against profitability (Castka & Balzarova, 2007, p. 746).

Some studies state that there are many organisations, which have adopted CSR, which have reported the outcomes of their CSR activities in individual reports or within their annual reports (ASQ, 2007, p. 1). However, by looking into a number of CSR reports, it can be said that in many cases what was reported by the organisations is not the outcomes of their CSR but rather their efforts and activities of CSR.

As the planning and practice of CSR matures it can be a principal factor in the competitiveness of an organisation. Porter and Kramer (2006, pp. 2-3) suggested that organisations should seek competitive advantages from their CSR practices by linking these practices to the whole strategy and core business operations. They argued that the competitiveness of organisations in the current business environment will be highly linked to their adherence and commitment to CSR.

There are constant attempts by many companies and some researchers to find tangible benefits of integration of the CSR concepts into the key processes of organisations, especially any financial benefits. This is called in the literature the “business case for CSR”, which is the argument about whether the market will economically and

financially reward organisations which have CSR activities in place (Carroll & Shabana, 2010, p. 101). The results are still not conclusive and vary from reflecting profitability, cost with no returns and neutral findings (McWilliams & Siegel, 2000, cited by Shahin & Zairi, 2007, p. 759).

One of the studies that attempted to systematically analyse the outcomes of CSR was carried out by Halme and Laurila (2009); who criticised the simplicity of some studies of this topic. They stated that this is a complicated topic, which can take different forms and produce various outcomes. Therefore, they distinguished between three different types of CSR, which are: “1- *Philanthropy: emphasis on charity, sponsorship, employee voluntarism, etc.* 2- *CR Integration: emphasis on conducting existing business operations more responsibly.* 3- *CR Innovation: emphasis on developing new business models for solving social and environmental problems*” (Halme and Laurila, 2009, p. 329). Each of which has its implications and outcomes and an organisation’s analysis of its CSR outcomes should follow the appropriate analysis of the CSR types applicable to their activities. This study illustrated a methodology of analysing the different financial and societal effects that CSR may have.

Wood (2010) criticised the research of CSR that treats CSR as an add-on and not as a moral imperative that underpins business’s right to operate. In contrast, some other researchers insisted on viewing CSR as any other investment and expect financial results from CSR activities (Castka, Bamber, Bamber, Sharp, 2004, p. 212).

The point of perceiving CSR as a moral imperative can be the junction that connects CSR with Islamic teachings in the business field. The point that the connection between Islam and CSR can be more about morals will be investigated in Chapter 3. Having observed that the adherence to the Islamic rules and instructions is one of the main drivers to the Saudi Arabian organisations to apply CSR (Gravem, 2010, p. 119), it can be said that they deal with CSR as a moral imperative.

Carroll and Shabana (2010, p. 93) gave another view of this issue that the business case for CSR has both narrow and broad views. The narrow view is the one that attempts to link CSR activities directly with the Corporate Financial Performance (CFP). On the other hand, the broader view is the recognition of the direct and indirect impacts of CSR activities on the overall corporate performance (Carroll &

Shabana, 2010, p. 93). By adopting this point of view it helps to balance between the society benefits and the companies' benefits. Regardless of the academic debates, many business leaders are studying how to benefit from CSR activities as an organisation (Heslin & Ochoa, 2008, p. 125).

The examples of the benefits in general that CSR could bring about and that hopefully lead to financial and economic results are:

- 1- Cost and risk reduction (Kytte & Ruggie, 2005, p. 8).
- 2- Reputation among the market and the community (Kurucz, Colbert & Wheeler, 2008).
- 3- Innovation and synergy with the stakeholders (Kurucz *et al.*, 2008).
- 4- Increased employee motivation (Wood, 2010, p. 60).

2.6 CSR in Saudi Arabia

The awareness of CSR in its modern and recent adoption is still new in Saudi Arabia. However, the interest in this phenomenon is increasing rapidly from the government, society, and public and private organisations. The contribution of the initiative of SARCI in increasing the interest and awareness of CSR is crucial. The number of organisations involved in the participation in SARCI and the development of the awareness of CSR made by this initiative are encouraging (Khurshid *et al.*, 2013, p. 2231).

In his study about CSR in Saudi Arabia, Gravem (2010) investigated the differences in the practices of CSR in Saudi Arabia from the common practices of it in the Western world. He concluded that the CSR efforts in Saudi Arabia well-matched the international theoretical frameworks of CSR, with some differences on the emphasis in some elements (Gravem, 2010, p. 124). The main differences that he stated were the emphasis in Saudi Arabia on developing the human and social capital as well as the environment, while the emphasis of the international discourse of CSR is on human rights, labour rights, the environment and anti-corruption (Gravem, 2010, p. 124).

The study by Ali and Al-Aali (2012) concluded that there is a broad understanding of CSR in Saudi Arabia with high commitment to the government regulations regarding the issues of CSR. They also found that it is not the case that managers in Saudi

Arabia view of CSR as only charitable activities but they have broader concept. However, this understanding is highly dependant upon the socio-political developments of the country (Ali & Al-Aali, 2012, p. 52). More importantly, they stated that CSR understanding in Saudi Arabia is limited by two misconceptions, which are “*first is that participants view CSR as a voluntary activity... secondly they believe that social responsibility is an integral part of government duties*” (Ali & Al-Aali, 2012, p. 48). In fact, CSR should not be completely voluntary or governmentally regulated; rather it should complement regulation measures and actions with the voluntary ones (McKee & Hazlett, 2006, p. 8).

The view that CSR is not perceived primarily as a philanthropic activity has been opposed by Khan *et al.*, (2013, p. 73). In their review they found that although a few companies are practising CSR in a more “strategic framework”, the general perception of CSR tends to view it as philanthropy. This author does not find this as a contradiction between these studies rather it is a matter of a variation of the sources. By looking at the practices of CSR in Saudi Arabia may indicate a philanthropic nature of CSR practices, whereas, the interviews and surveys about the understanding and awareness of CSR in Saudi Arabia indicate that CSR is perceived as more than a philanthropic activity. The conclusion was that the socio-cultural and Islamic values underlining the CSR practices and emphasised that the Islamic teachings are compatible with CSR agenda as identified by the United Nations Global Compact (UNGC) (Khan *et al.*, 2013, pp. 72-73).

2.6.1 CSR methods in Saudi Arabia

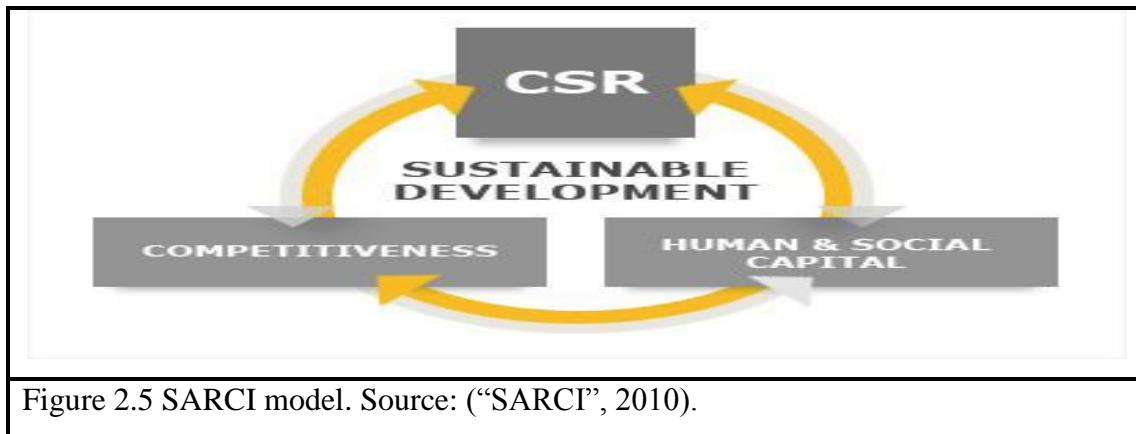
In Saudi Arabia there are a set of standards that are recognised and appreciated by governmental, semi-private and private sectors. The standards are international, such as the United Nations Global Compact, ISO 26000 and AccountAbility’s AA 1000 series; regional, such as the Arab Responsible Competitiveness Index; and local, such as the Saudi Arabia Responsible Competitiveness Index. These standards and indices share the same emphasis but differ in some areas and aspects. It is important to highlight the international standards and indices of CSR, however, the use of these standards is still limited in Saudi Arabia and the acceptance of them is minor (Gravem, 2010, p. 120). This might be the reason for the need for the national standards for CSR, which will be discussed in the next section. Also, this can give an

indication that Saudi Arabian organisations may be more willing and motivated to be compliant to national standards that are supported by their government than to international ones (Ali & Al-Aali, 2012, p. 51).

This review would be helpful for any researcher who wants to know more about CSR application in Saudi Arabia by reviewing the standards that are applied in the country. Moreover, this review is important for any serious effort to conceptualise a framework that could advance the application of CSR in Saudi Arabia. It may show the areas and focuses of these standards that attract the Saudi companies to introduce these frameworks and standards. More importantly, the review of these standards guides the thinking of this researcher to make sense of the approaches of CSR in the Saudi Arabia and how they have been implemented.

2.6.1.1 Saudi Arabian Responsible Competitiveness Index

The Saudi Arabian Responsible Competitiveness Index (SARCI) is supervised by two national organisations in collaboration with an international organisation. The national organisations are the King Khalid Foundation and the Saudi Arabian General Investment Authority (SAGIA). The international organisation is AccountAbility. The SARCI aims to improve the companies' responsible competitiveness by assisting companies to manage their social and environmental impact, innovation, sustainable development and risks, such as local talent and water resources (Begley *et al.*, 2010, p. 3). The SARCI defined Responsible Competitiveness as “*the strategic application of corporate responsibility. It enables businesses to find new sources of value creation, improving reputation, managing risks, increasing revenue, enhancing productivity and unlocking both product and process innovation*” (Begley *et al.*, 2010, p. 3). Figure 2.5 illustrates the desirable effect of CSR on the main factors, competitiveness and human and social capital, which would have an effect on the overall sustainable development in Saudi Arabia.



The framework of SARCI was built on seven drivers in its first version. These drivers were (Begley *et al.*, 2010, p. 6):

- 1- *Responsible Business Climate*: focuses on how businesses proactively support and engage with governmental bodies to improve the business climate for better transparency, increased service delivery and improved productivity.
- 2- *Smart philanthropy*: looks at how companies make and manage charitable contributions and the impact of contributions on supporting the national development agenda.
- 3- *Attracting and developing talent*: covers employee benefits, activities to build talent and gender equality.
- 4- *Business standards and compliance*: assesses adherence to international treaties, local laws and voluntary initiatives.
- 5- *Responsible supply chains*: looks at social and environmental issues along companies' supply chains.
- 6- *Product Service and Innovation*: examines how firms identify new market opportunities and their recent innovation performance.
- 7- *Responsible Communications*: examines the transparency of companies on social and environmental issues and how they engage with customers.

From the first year of the SARCI in 2008 the participation was relatively encouraging. Forty Saudi companies had participated in the SARCI when the results were revealed in 2009. The number of participating companies has increased from 40 in the first

year to 115 in 2011 (SARCI, 2011, p. 13), which was perceived by the interested parties as an indication of success.

In 2011, the framework was developed and the drivers have been changed to meet the social and economic national development priorities and to tackle contemporary challenges such as localisation and economy diversification (SARCI, 2011, p. 3). The new drivers, or core areas of responsible competitiveness, are: “

- 1- *Building a national competitiveness workforce.*
- 2- *Innovating solutions for social development.*
- 3- *Empowering local vendors.*
- 4- *Making a commitment to high quality.*
- 5- *Responsible environmental management.”*

2.6.1.2 Global Reporting Initiative (GRI)

It can be argued that the GRI is the most recognised framework for CSR as the growing number of companies that participated in it suggests. According to the GRI website, this initiative “*pioneered and developed comprehensive Sustainability Reporting Framework that is widely used around the world. The Framework enables all organizations to measure and report their economic, environmental, social and governance performance*” (“What is GRI”, 2013). The aim of this initiative is to enable companies to be transparent by reporting their performance according to the indicators provided in the framework which covers the four key aspects: economic, environmental, social and governance performance.

The submitted reports are assessed in the context of the commitments, strategies and management approach of the organisation. The result is a ranking between C and A+. In addition, the reports can be used for: “

- *Benchmarking and assessing sustainability performance with respect to laws, norms, codes, performance standards, and voluntary initiatives;*
- *Demonstrating how the organization influences and is influenced by expectations about sustainable development; and*
- *Comparing performance within an organization and between different organizations over time.”* (Global Reporting Initiative, 2011a, p. 3).

GRI could have an influence on the thinking behind openness, transparency and accountability in Saudi Arabian organisations. This topic is further discussed in Chapter 5.

The introduction of this standard may raise the awareness of CSR regionally and would positively affect business attitudes towards the change to act more responsibly (Zadek *et al.*, 2009).

2.6.1.3 The AccountAbility's AA 1000 series

The AA1000 series of standards are promoted by the international organisation “AccountAbility”. This series of standards aim to assist organisations to become more accountable in terms of their sustainable development, stakeholder engagement, responsible competitiveness and collaborative governance (Gravem, 2010, p. 18). This series of standards are:

- 1- AA 1000 AccountAbility Principle Standard (2008) (AA 1000APS).
- 2- AA 1000 Assurance Standard (2008) (AA AS).
- 3- AA 1000 Stakeholders Engagement Standard (2005) (AA 1000SES).

According to Gravem (2010, p. 120) AccountAbility and its standards are one of the most recognised standards in Saudi Arabia, although it does not seem to have the same reputation amongst companies in the Western world.

2.6.1.4 ISO 26000:2010

In 2004 the International Organisation for Standardization had announced that they would launch the ISO 26000 international standard on social responsibility (Castka & Balzarova, 2007, p. 739). This standard was launched in 2010. The International Organisation for Standardization states that ISO 26000 “*is intended for use by organizations of all types, in both public and private sectors, in developed and developing countries. It will assist them in their efforts to operate in the socially responsible manner that society increasingly demands*” (ISO and Social Responsibility, 2008, p. 1). According to an ASQ paper (2007, pp. 4-5) the objectives of ISO 26000 are as follows:

- Assisting organisations to recognise their social responsibilities within their cultural, social, legal and economic environment.

- Assist organisations to integrate social responsibility to their operations.
- Relate the implementation of social responsibility to performance result and improvement.
- Provide a common terminology in social responsibility.
- Widen the awareness and understanding of social responsibility.

Gravem (2010, p. 17) in his study mentioned the core subjects and issues of social responsibility as they were identified by ISO, and they are: “

- 1- *Accountability.*
- 2- *Transparency.*
- 3- *Ethical behaviour at all times.*
- 4- *Respect for stakeholder interest.*
- 5- *Respect the rule of the law.*
- 6- *Respect international norms of behaviour.*
- 7- *Human rights.”*

The ISO 26000 standard contains guidance, not requirements, which are not certifiable like other ISO standards such as ISO 9001, ISO 14001 (ISO and Social Responsibility, 2008, p. 1). However, it is suggested and believed by many experts who were in the group developing this standard that in the future there will be some form of verification of the ISO 26000 (Castka & Balzarova, 2007, p. 748). If so, it would make the standard advantageous in comparison to other standards of social responsibility because it will have the popularity of ISO standards as well as having the verification and certification practices which will introduce the assessment and audit for CSR efforts. However, the verification of this standard may be a reason for some organisations to use it for the sake of marketing purposes, which opposes the core idea of CSR, and can be considered as a disadvantage.

Some organisations showed their interests in the standards for certification purposes or seeking performance results, namely adding value (Castka & Balzarova, 2007, p. 748). In contrast, some others are interested in the standard merely for the commitment and responsible compliance. With this standard, hopefully, organisations would be committing to social responsibility generally as well as maintaining opportunities for continuous improvement (ASQ, 2007, p. 4).

The ISO series have the recognition of business worldwide. Thus, ISO 26000 may build consensus on social responsibility guidance, terms and systematic approach (ASQ, 2007, p. 5); this also may be the case in Saudi Arabia. In Saudi Arabia, the reputation of the ISO series is considerable and it is highly likely that the new ISO 26000 standard will have a wide acceptance among Saudi organisations once it become certifiable. Therefore, the understanding and undertaking of socially responsible practices would increase in the Kingdom and it would make the effort of putting CSR into action more consistent and systematic.

2.6.1.5 United Nations Global Compact (UNGC)

The United Nations Global Compact (UNGC) has taken an action in assisting organisations globally to be their leadership platform for the development and implementation of the responsible policies and sustainable development within any type of organisation. The UNGC launched in 2000 and it declared that it is “*a strategic policy initiative for businesses that are committed to aligning their operations within ten universally accepted principles*” (“Overview of UN Global Compact”, 2013). The UNGC’s ten principles are under four key areas, which are human rights, labour, environment and anti-corruption. The ten principles are:

“- *Human rights:*

1- *Businesses should support and respect the protection of internationally proclaimed human rights.*

2- *To make sure that they are not complicit in human right abuses.*

- *Labour:*

3- *Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.*

4- *The elimination of all form of forced and compulsory labour.*

5- *The effective abolition of child labour.*

6- *The elimination of discrimination in respect of employment and occupation.*

- *Environment:*

7- *Business should support a precautionary to environmental challenges.*

8- *Undertake initiatives to promote greater environmental responsibility.*

9- *Encourage the development and diffusion of environmentally friendly technologies.*

- *Anti-corruption:*

10- Businesses should work against corruption in all its forms, including extortion and bribery.” (“Overview of UN Global Compact”, 2013).

The important contribution of the UNGC to the movement of CSR lay in adding anti-corruption as one of the four keys of this standard. This is specifically important for Saudi Arabia’s official and social efforts to fight against corruption and is consistent with the Royal Decree to launch the anti-corruption authority. Therefore, this author believes that anti-corruption should be considered as a key element in the national CSR standards.

2.6.1.6 Responsible Care by the GPCA

This initiative is industry specific and focuses on the chemical companies. It is described by “Responsible Care”, (2012) that the Gulf Petrochemical and Chemical Association (GPCA) introduced the international initiative of Responsible Care in the Gulf countries amongst the petrochemical and chemical companies. The initiative was originally pioneered by the Canadian Chemical Procedure Association in 1984 and then adopted by many chemical and petrochemical associations. Responsible care is the *“chemical industry’s comprehensive environment, health, safety and security performance improvement initiative”* (“Responsible Care”, 2012). Almost all Saudi Arabian petrochemical companies are committed to this initiative, because the major petrochemical companies in the region are in Saudi Arabia and the GPCA is led by the Saudi company SABIC.

2.6.2 The application of CSR methods in Saudi Arabia

Having reviewed these standards and methods, although they are applied in some Saudi Arabian organisations, not all of the principles of these methods are focused upon and applied. Gravem (2010, p. 124) found that the emphasis by some Saudi Arabian organisations on some of the core elements of CSR, mainly human rights, labour rights and anti-corruption, is still slight. This indicates a need for a special effort to shed light on these important elements of CSR. This can be made possible by gaining official support and providing national guidance to cover these important areas. However, this finding may only be relevant to the small number of organisations that Gravem has studied, and hence this finding cannot be generalised to all Saudi Arabian applications of CSR.

Organisations may find that some of these standards are not useful as they are only highlighting the elements of CSR without providing practical implementation methods. Some studies show that it is possible to make use of the available methods that enable companies to implement and evaluate CSR, such as the EFQM framework (Ascigil, 2010) and the Balanced Scorecard (Crawford & Scaletta, 2005).

2.7 Quality Management in Saudi Arabia

Saudi Arabia started its efforts toward QM practices well before its efforts toward CSR. In general, the movement toward QM in Saudi Arabia started, firstly, with the initiation of the Saudi Arabian Standards, Metrology and Quality Organisation (SASO). Then, the King Abdulaziz Quality Award (KAQA) appeared to maximise the application of QM by providing an encouraging and supportive environment. The milestones of QM in Saudi Arabia will be discussed in the next two sections.

2.7.1 Saudi Standards, Metrology and Quality Organisation (SASO)

SASO is the Saudi standardisation body that is delegated by the government to deal with all activities that are related to standards, measurements and quality (“About SASO”, 2013). The main responsibilities of SASO are: “

1. *Formulation and approval of national standards for all commodities and products as well as standards concerned with metrology, calibration, marking and identification of commodities and products, methods of sampling, inspection and testing, in addition to other assignments resolved by SASO Board of Directors.*
2. *Publishing Saudi standards by the most proper means.*
3. *Promoting standardization awareness by publicity and other means and coordinating all activities relating to standards and measurements in the Kingdom.*
4. *Participating in Arab, Regional and International Organizations.”* (“About SASO”, 2013).

From SASO, the idea of a quality national award had emerged which was later formulated as the King Abdulaziz Quality Award (KAQA) (“KAQA”, 2013).

2.7.2 King Abdulaziz Quality Award (KAQA)

KAQA is the Saudi national quality award that was launched in 2000. The award aims at encouraging Saudi Arabian organisations to adopt the concepts of quality management to maximise their level of quality and to be able to compete globally (“KAQA”, 2013). Despite the fact that the framework of KAQA is Saudi specific, it was developed upon the European Foundation for Quality Management (EFQM) framework.

KAQA has 16 objectives, which cover many responsibilities related to QM such as promoting the concept of quality, training and educating national employees to maximise quality and increasing the number of quality specialists (“KAQA”, 2013).

According to a member of KAQA, the number of organisations that applied in the second round of KAQA was 102, whereas only 22 of them met the criteria of the award and were assessed by the KAQA assessors. At the end four organisations were announced as the winners. Based on this, it can be said that KAQA should offer awareness and preparation programmes, similar to the EFQM and Malcolm Baldrige award programmes, to get more valid participation and, as a result, a positive impact.

2.8 SQM and CSR - the relationship:

To study the relationship between CSR and Quality Management, it is important to define which types of these two that are going to be discussed. As stated earlier in this study, the type of CSR that this study is focusing on is the one with the theme of *“engaging in economically sustainable business activities that go beyond legal requirements to protect the well-being of employees, communities, and the environment”* (Heslin & Ochoa, 2008, p. 126), regardless of the terminological differences between those theories and definitions that shared this theme.

In terms of quality, this research is studying the SQM, as mentioned in the introduction. SQM basically is the amalgamation of TQM and CSM. The mindset of SQM can have more in common with CSR than it has with TQM by which both SQM and CSR have more strategic emphasis and longer-term implications. This does not mean that TQM has no links with CSM, rather that these links can be more directly reinforced. Therefore, studying the relationship between SQM and CSR is more convenient and comprehensive. Juran viewed SQM as *“A systematic approach for setting and meeting quality goals throughout the company, it is the apex of the*

broader system of managing quality throughout the company” (Juran, 1988, cited by Leonard & McAdam, 2002, p. 514). The application of SQM is about being competitive by implementing TQM and other elements in order to emphasise strategic dimensions and adding more value to a wider circle of stakeholders (Leonard & McAdam, 2002, pp. 514-515).

The position of the components of SQM can be classified from a lower level to a higher one as QC, QA, TQM and then SQM; the overarching concept that covers all these terms and adds some more dimensions. As mentioned in the first Chapter, the term QM is used to refer to the Quality Management movement.

The application of quality practices has become much more common due to the great evidence and results that quality application has provided (Sirvanci, 2004, p. 382). Quality management has been given significant attention and commitment by businesses. The ISO series, mainly ISO 9001, is seen as the first step towards an entry to business excellence (Goetsch & Davis, 2010, p. 343). These Quality Management Systems (QMS) made the application of quality practices much more approachable. Also, it makes the organisations more familiar with the management concepts and tools such as auditing, self-assessment, customer-focus and environmental issues.

In the literature the interest of linking QM and CSR has become common after the initiative of the ISO to introduce the CSR standard ISO 26000 (Sapru & Schuchard, 2011, p. 2). In 2004, the ISO announced the intention to introduce CSR standards. Since then the research on the QM and CSR relationship has become more obvious; an example of this research is the paper about QM and CSR by the ASQ (2007). Still, there are not many comprehensive works in this field.

Quality cannot be separated from CSR; they are near each other in theory and in practice. These two concepts are *“intertwined, reinforcing one another’s strengths”* (Ascigil, 2010, p. 18). The linking between CSR and Quality Management, theoretically and practically, can be justified by these reasons:

- 1- Quality management has given CSR a high necessity within its theoretical frameworks and practical applications (Ascigil, 2010, p. 17).
- 2- Much of what is called CSR has its roots in Quality Management (Sapru & Schuchard, 2011, p. 2).
- 3- The similarities of the values, concepts and evolutionary nature (Ghobadian *et al.*, 2007, p. 706).
- 4- It can be argued that the initiation of implementing QM can be considered as a

responsible action (Ghobadian *et al.*, 2007, p. 704).

Zadek (2007, p. 159) described that the implementation of CSR cannot be done overnight rather there is a path to go through. Thus, and learning from the quality experience, CSR implementation should be facilitated by introducing systematic guidance for applying CSR within companies. In addition, CSR implementation for the first time tends to be chaotic as companies attempt to make sense about their CSR in relating to their processes, operations, impact and stakeholders (Cramer, Jonker & Heijden, 2004, p. 221).

CSR is well behind QM in terms of the practicability and development (Ghobadian *et al.*, 2007, p. 714). CSR will need to go through several stages to reach the SQM level, starting by discussing the concept, defining, and getting the attention of academics and from the markets. The next step is encouraging the organisations to question the concept in general within their systems and culture. After that, the development of practical tools and methods for implementation and performance evaluation will be needed. Nowadays, CSR advocates are encouraging businesses to be aware of their impact on stakeholders, society and the environment (Sapru & Schuchard, 2011, p.2). Yet the implementation guidance and tools as well as the measurement methods of CSR are not yet fully mature and quality in this respect is three times older than CSR (Sapru & Schuchard, 2011, p. 7). The evolutions of CSR and SQM have similar patterns and characteristics (Waddock & Bodwell, 2004, p. 33). Moreover, the quality movement has contributed to the evolution and development of CSR. There are key quality management elements that influenced the evolution of the current understanding and application of CSR; for example, the CSR criteria within environment standard ISO 14000, quality management standard ISO 9000, quality models such as the EFQM and the Malcolm Baldrige Award have been greatly influential on the CSR movement (ASQ, 2007, p. 4).

One of the simple definitions of QM is “*doing the right thing right the first time*” (US Department of Defense, cited by Goetsch & Davis, 2010, p. 4). The concept of doing things right is extremely relevant for CSR. Both SQM and CSR are based on the same set of core values and beliefs such as “doing the right thing right”, “meeting stakeholders’ requirements” (Goetsch & Davis, 2010), “do no harm”, and “zero-waste” (ASQ, 2011, p. 3). The quality systems perspective encourages organisations

to use systematic approaches to plan, operate and evaluate, taking into account all interested parties (ASQ, 2007, p. 5).

In addition, the principle of SQM toward employees is to treat them as its internal customer and consider their quality of work environment, their health and safety, their overall satisfaction with their jobs and their wellbeing. These can be derived from the ISO 9000, ISO 14000, ISO 18000 and different quality awards worldwide. Likewise, CSR in its different models (UNGC, RCI, ISO 26000, etc.) concentrates on the “rights of the employees”. Also, ISO 26000 makes a deliberate connection between Quality Management Systems and human rights, labour policies and practice (Sapru & Schuchard, 2011, p. 3).

More importantly, TQM models such as the European Foundation for Quality Management (EFQM), the Malcolm Baldrige National Quality Award (MBNQA), the Australian Business Excellence Framework and the Canadian Framework for Business Excellence, all include CSR as an essential element (Ghobadian *et al.*, 2007, p. 714). As a result, the national TQM frameworks worldwide, which have been built in accordance with these main awards, have included CSR and introduced it to their local organisations, such as KAQA.

Quality tools have been widely used for leaning operations, reducing waste, improving efficiency and effective use of resources. These areas of interest are what CSR is attempting to tackle. Despite this fact, these tools have not been widely recognised as effective methods to be used to serve CSR objectives (Sapru & Schuchard, 2011, p. 7).

According to Fotopoulos and Psomas (2009, p. 151), QM in almost all its references has both “soft” elements, which refer to management concepts and principles, and “hard” elements, which refer to the tools and techniques of quality improvement. In this respect, CSR should make use of the “hard” elements of QM to overcome its lack of management tools and techniques.

Quality Management has overcome many of the challenges surrounding the implementation of these values and it has moved from being only a theoretical argument to be functional and practical, while the CSR movement is still struggling with the defining and conceptualisation processes (Sapru & Schuchard, 2011, p. 7).

Practitioners strongly believe that a number of quality tools and techniques can effectively assist organisations in addressing CSR issues and challenges and in implementing their CSR (ASQ, 2007, p. 5). For instance, Liebesman (2004) suggested the implementation of ISO 9000 and ISO 14000 to achieve CSR principles such as reducing waste and minimising risk, and, when taking advanced steps, it is wise to use more comprehensive and sophisticated quality frameworks such as the Malcolm Baldrige Award. Therefore, there is a high potential opportunity for CSR to be built on the SQM approach, tools and systems (Zwetsloot, 2003). Castka and Balzarova (2007, p. 748) stated that there is a tremendous opportunity for the quality movement and quality practitioners to add value to the movement of CSR by applying the knowledge, the experience, the tools and models, and standards of quality for CSR implementation. In general, the tools and methods of quality management can advance the field of CSR, especially in providing fact-based grounds for action and analysis (ASQ, 2007, p. 5). Both SQM and CSR help to manage the relationship with the stakeholders; while QM is about the endeavour to satisfy the stakeholders and to meet their expectations, CSR is helping to “*stabilise mutual expectations among them*” (Ascigil 2010, p. 8).

There are some areas where SQM tools and methods are used to achieve the same desired outcomes as CSR, for example (Sapru & Schuchard, 2011, p. 6):

- *Waste reduction*: Quality Management is using different methods like lean manufacturing, Six sigma and Just-in-time.
- *Employees’ involvement and empowerment*: TQM frameworks and quality awards models.
- *Governance*: Auditing, quality control and quality assurance.
- *Internal alignment*: Quality Function Deployment.
- *Pro-activity*: A preventive mind-set instead of a corrective one. Also, using tools to study the impact of the organisation on different aspects.

For instance, in terms of governance, SQM has practised auditing for evaluating the processes against policies and standards to find out the conformity and nonconformity. Auditing is regarded as one of the main performance evaluation tools of quality management and it is a central part of the evaluation of QMS such as the ISO series (Karapetrovic & Willborn, 2001, p. 366). From a CSR perspective, internal

audit has been proved to be one of the most effective methods for governance and for exposing frauds and other white-collar crime which is “*any crime committed by business people or professionals in the course of occupation*” (Schnatterly, 2001, cited by Castka & Balzarova, 2007, p. 746). Schnatterly found that the majority of such crimes were discovered by internal auditors’ reviews (Castka & Balzarova, 2007, p. 747). Therefore, Castka and Balzarova (2007, p. 748) suggested that organisations could benefit from this quality tool by expanding the audit scope to cover CSR and CG activities.

Transparency is strongly promoted by the CSR movement. However, it can be considered as a relationship area between SQM and CSR. There are some practices that SQM encourages, such as no blame, open and fear-free cultures (Ghobadian *et al.*, 2007, pp. 706-708), that require an exposing and reporting of what the companies are doing, which are highly related to transparency. SQM is encouraging the sharing and communicating of information with the stakeholders (Ghobadian *et al.*, 2007, p. 708); by doing this, the organisation is performing in a transparent manner.

In addition, transparency can assist learning and development and stakeholders’ engagement within the organisation and these are SQM characteristics. When an organisation is sharing and communicating information transparently, so it allows the stakeholders to be involved and thus providing their views, suggestions and complaints which can be a source for learning and development and to be able to provide their inputs in the organisational decisions and strategies.

In CSR, transparency is alongside accountability and it encourages organisations to be willing to be transparent and then accountable for their actions. Correspondingly, SQM supports dealing with mistakes as an opportunity to improve by holding everyone responsible for his/her own activities (Ghobadian *et al.*, 2007, p. 707).

In the literature, the tendency of studying the relationship between SQM and CSR usually addresses how similar they are to each other and how SQM can benefit the CSR movement. This author claims that CSR has the potential to be beneficial to the SQM movement by introducing some important factors. For example, CSR can improve and broaden the strategic thinking within SQM. CSR in its thinking takes into consideration the next generation and their needs, while QM considers the needs of the present. The SQM thinking is not ignoring the long-term view, but CSR offers

even longer-term views by considering a wider circle of stakeholders and their needs and challenges.

According to Werther and Chandler (2011, pp. 85-86), leaders always find themselves in a situation that they need to decide about the methods they use and the results they will get. In this situation some compromises to CSR will occur which were not intended in the first place. Therefore, Werther and Chandler (2011, p. 86) argued that where CSR can play a strategic role as a filter of the decisions between different organisational levels, it will support the overall organisational strategic position and decisions. Therefore, CSR would widen the strategic vision of SQM more holistically by offering different perspectives on what elements on which SQM may give less priority. Thus, enriching the process of decision-making.

	Elements	SQM	CSR	Comment
1	Clarity of theory and practice	□		CSR has clear theory but vague practice
2	Robust application	□		
3	Tools availability	□		
4	Focus on impact of activities	□	□	
5	Environmental focus	□	□	
6	Broad focus of stakeholders	□	□	More important in CSR
7	Doing no harm	□	□	
8	Waste reduction	□	□	More clearly articulated in CSR
9	Systematic processes	□		
10	Employees rights and satisfaction	□	□	
11	Health and safety	□	□	
12	Governance	□	□	CSR provides focus and SQM offers tools to deliver
13	Pro-activity	□	□	
14	Transparency	□	□	CSR focus and SQM tools
15	Accountability	□	□	CSR focus and SQM tools
16	Learning and development	□	□	More important in SQM
17	Strategic mindset	□	□	CSR is longer-term concept
18	Considerations for next generations		□	
Table 2.1 Areas of the relationship between SQM and CSR. Source: the author.				

Nevertheless, incorporating QM and CSR together will require a change in the strategic mindset of organisations; for some organisations this will be a radical change, for others it will be incremental.

The discussion above reviewed the elements of SQM and their relationships to CSR. Table 2.1 summarises the areas that were discussed in this review and classifies them to illustrate the similarities and differences between these two concepts. It is worth mentioning that the focus was to find the similarities, however the differences found can be regarded as areas that these two concepts can compliment each other. In addition, this table 2.1, shows that the relationship between SQM and CSR is not about adding components to one another, rather it is more about different viewpoint that a combination of SQM and CSR would offer. This is analogous to the benefits that binocular vision gives in the ability to perceive depth.

In reviewing the relationship between SQM and CSR, Ghobadian *et al.*, (2007, pp. 714-717) concluded that, in spite of the overlap and similarities between QM and CSR, there are still differences and therefore CSR will not exist in an organisation just because it has QM in place. Garvare and Isaksson (2001, p. 14) thought that the focus of the excellence models and frameworks, based on the philosophy and values of TQM, on some of the important components of CSR and sustainability is still minor. In the model of KAQA, similar to some other excellence models, the elements of CSR are not comprehensive and are weighted the least amongst other elements.

To advance this connection and to make it more practical and beneficial, there is a necessity to broaden the elements of SQM by including CSR elements and consequently *“the outcomes at individual level are not precisely the same”* (Ghobadian *et al.*, 2007, p. 717). They emphasised that the two concepts should be integrated and ensure that the elements of CSR are explicitly addressed (Ghobadian *et al.*, 2007, p. 717). This was similar to the suggestion of Garvare and Isaksson (2001, pp. 14-15) that an organisation could extend its awareness and efforts in CSR by adding its components to the requirements of the adopted excellence model by which they can be more adaptable and measurable. By doing this, CSR will use QM as a *“vehicle for expediting the diffusion of CSR”* (Ghobadian *et al.*, 2007, p. 717). This process would offer the same benefits of the integration strategies that are recommended elsewhere in the literature.

2.9 Integration strategy

Integration as a strategy to amalgamate more than one standard or system is a common practice that would help organisations in the management and evaluation of those standards and systems. It is evident that the integration between two structures and contents would not pose major problems if they have significant commonalities. Indeed, the integration in this situation is beneficial as it reduces costs and ensures better alignment of the organisation's systems and functions (Karapetrovic, 2002, p. 62). The previous statements could be applied to the case of the integration between QM and CSR, however, Rocha, Searcy and Karapetrovic (2007, p. 84) stated that *"the lack of a framework to integrate sustainable development into mainstream business process is one of the biggest gaps preventing its implementation at the organisational level"*.

Therefore, there is some evidence of efforts to incorporate CSR values into some standards and systems, such as Garvare and Isaksson (2001), Porter and Kramer (2006) and Rocha *et al.*, (2007). This author claims that there is no strong evidence of a wide acceptance or application of them. It seems that this gap is still there and therefore efforts to contribute to knowledge in this area are required.

In conclusion, this Chapter gives an introduction to CSR definitions, evolution, business case and drivers. In addition, it provides a review of the CSR in Saudi context from the available sources. At the end it reviews the idea of the relationship and integration between SQM and CSR. The main findings of this chapter are:

- 1- The understanding and awareness of CSR in Saudi Arabia can be very similar to those of the West.
- 2- The application of CSR in Saudi Arabia has started as individual initiatives by companies and thereafter it has the support of the government by the initiative of SARCI.
- 3- The Saudi Arabian organisations show a strong commitment to the CSR government regulations as well as its national initiatives.
- 4- SQM and CSR have various principles in common and they share various practices.
- 5- Some authors suggested the integration between SQM and CSR for better performance for both areas.

- 6- The socio-cultural and Islamic values and principles can be supportive for the application of CSR in Saudi Arabia.

Overall, the literature review shows that studying the integration between SQM and CSR in Saudi Arabia can be practical, especially when considering the socio-political drivers for the application of the new concept by the Saudi Arabian organisations. In this case the socio-political drivers can be considered by taking the Islamic teachings, and the national development priorities into account.

3. Literature Review II

Islam and CSR

3.1 Introduction

Islamic teaching with regard to CSR has many fundamentals that can be linked to this new concept. Following the discussion in section 1.3, this author assumes that the linkage between CSR and Islamic teachings and concepts may have a direct or an indirect impact on businesses in Saudi Arabia. In section 1.3.4, the reason why it is important to shed some light on Islam when studying this topic in Saudi Arabia was explained. This Chapter is studying some main concepts and relating them to CSR. There are some quotations from the Holy Quran and Sunnah; the translation of the Holy Quran used in this research was by the King Fahd Complex of the Printing of the Holy Quran. This complex is the main organisation in the Islamic world that is responsible for printing the Holy Quran and translating it into foreign languages. The translation of the hadiths was from some translated versions of Sunnah sources, which were recommended to the author by some Islamic scholars, such as Sahih Al-Bukhari, Sahih Muslim, Riyadh As-salihin and Ibn Majah¹, and are available on some well-recognised websites. The author had to compare the translations and to choose the closest one to the actual meaning in Arabic based on his previous knowledge of the Arabic language and in Islamic studies.

In general, the Saudi Arabian companies that have good CSR practices explained their efforts in CSR with the religious motivation (Gravem, 2010, p. 119). He claimed that the culture in Saudi Arabia is religion-based, and the idea of giving back to the community is an Islamic idea, which is close to the CSR philosophy (Gravem, 2010, p. 119).

¹ These books are most widely recognised by Muslims for their methodology in collecting and evaluating the sayings of the Prophet Mohammad (PBUH). There are some other books but those were not used in this work. Those can be found, for example, in (<http://sunnah.com/>).

3.2 Islamic concepts reconciliation with CSR

In the following section, this author attempts to collect some of the Islamic concepts that are related to CSR or could have a positive influence on the organisations with regard to CSR. This author assumes that some of these concepts can be the drivers to the application of CSR and the others can be considered as types of CSR practices.

Additionally, as far as this research is concerned, the relationship between Islamic teachings and CSR will be combined with the relationship with QM. Al-Zamany (2002, pp. 119-162) studied the relationship between QM and Islamic teachings in his research about the applicability of TQM in Yemen. He found that there are various similarities in the logic and principles between them. He argued that almost all of the QM principles, such as leadership, strategic thinking, search for innovation, measurements, management by fact, recognition and reward, the process of change (continuous improvement), utilisation of resources and benchmarking, are already established within the Islamic teachings. His conclusion on this point was “*the western-developed TQM framework and principles do not contradict Islamic values*” (Al-Zamany, 2002, p. 156).

Based on Al-Zamany’s study, it can be said that Islamic teachings has a set of values and beliefs that to a great degree can match the concepts of QM strategically. However, TQM has its methods and tools, which are not contradicting Islamic teachings. This is therefore a sufficient rationale for QM to be culturally accepted. As a result, this author believes that Islamic teachings can add more strategic extent to the application of TQM in the Islamic context. Likewise, CSR can deepen the strategic application of QM as discussed in the previous chapter.

Most of the following sections have already been connected with QM in Al-Zamany’s study such as Unity of Allah, responsibility and *Ihsan*. In these sections, there will be some intersections of the relationship between Islamic teachings on the one hand and CSR and QM on the other.

3.2.1 Unity of Allah (SWT)

The key principle of business philosophy in Islam is the relationship between the person and Allah (SWT) (Al-Zamany, 2002, p. 123). The most vital fundamental in Islam is to believe in Allah as the only God with no partners and all worship is for

him. All Islamic legislation and teachings are for making the Muslim “*a sincere servant of Allah alone and of none else*”, and this is the reason that monotheism is the essence of Islam (Alqaradawi, 2002, p. 5). The main implication of this belief is to have self-monitoring on oneself in everything as Allah is over-seeing all peoples’ behaviours and deeds, which are counted. This is the meaning of the *hadith* of Prophet Mohammad (PBUH) in which he explained the meaning of *Ihsan*, which means literally perfection, that “*Ihsan is to worship Allah as though you see Him, and if you cannot see Him, then indeed He sees you*” (Sahih Al-Bukhari, 47).

The philosophy of Islam is that the application of the legislations and instructions are not limited to the personal life but covers all aspects of life including business and the economy. Muslims believe that they are required to apply all the Islamic legislations and instructions into all their life dimensions as individuals or governments.

3.2.2 Doing no harm

The Prophet Mohammad (PBUH) said in one of his *hadiths*: “*There should be neither harming nor reciprocating harm in Islam*” (Ibn Majah, 2340). This concept of Islam is applicable to all dimensions of life and Muslims are required to apply it in their lives. It is generally like the idea of many companies which identify the lowest level of CSR as “*at least do no harm*” as noted by Kilcullen and Kooistra (1999). Therefore, this author argues that this concept can be a basic requirement of all other CSR concepts and Islamic teachings in this context.

Based on this concept, there is an emphasis on fairness and honesty in business dealings and the forbidding of several sorts of business dealings that are considered as unfair between both sides of the deal or that involve any harmful consequences whatsoever. In addition, the practices of environmental protection can be included as a practice of this concept. In reverse, Islam stresses that the open and free areas of personal and business dealings are much more than the forbidden areas. The essential idea is that everything is “*Halal*”, i.e. not forbidden, unless it contains or results in any harm. Risk management can be a good approach to put this traditional concept into practice within the modern organisational mechanism.

3.2.3 Transparency, responsibility and accountability

The Islamic view of responsibility is very comprehensive to all dimensions of life for all people. The Prophet Mohammad (PBUH) said *“All of you are guardians and responsible for your charges and the things under your care”* (Sahih Al-Bukhari, 730).

In Islam, responsibility is consisting of transparency and accountability. Therefore, the rulers of Islamic states in the early stages of Islam had introduced the concept called “How did you come by this?” This is a question to be asked of the governors and leaders of the main positions to disclose their financial information. This was to assure the public, the real owners of the wealth of the state, that the resources of the state are held responsibly. This is almost similar to the transparency concept in the modern business.

The accountability for wealth in Islam is not only of how it is spent but also how it is earned. The Messenger of Allah (PBUH) said, *“Man's feet will not move on the Day of Resurrection before he is asked about his life, how did he consume it, his knowledge, what did he do with it, his wealth, how did he earn it and how did he dispose of it, and about his body, how did he wear it out.”* (Riyadh As-salihin, 407). Thus, the basic belief of the responsibility is that everyone is responsible for certain things and everyone is accountable to Allah, hence the relationship between people and Allah is the main relationship to be considered (Al-Zamany, 2002, p. 123).

3.2.4 Public benefit prior to the private benefit

This concept is something that Islam has stressed, and on which many of the Islamic legislations and instructions are based, especially if they are related to the interactions between people. The benefits to the public in business can be one of the areas where this concept is practically applied by making the public the first priority, and then individual and private benefit comes second. This is in case the private benefit contradicts the public benefit. Otherwise, the individuals are free to own, to do business and to benefit themselves. Therefore, it is not a socialist economy, at the same time it gives the public interest the priority if there is any contradiction.

There is a hierarchy of influences that guides decision making in Islamic business, although it is perfectly appropriate to focus on one's self interest, this must be tempered by assuring that whatever one does, at very least, does not harm those in the wider society, but ideally, also benefits them, while maximising the benefits to oneself and other stakeholders, e.g. suppliers.

The public and society interest are the lenses that CSR is looking at through to the business. The sustainability also underpinned the same idea in its most cited definition that “*meeting the needs of the present without compromising the needs of future generations to meet their own needs*” (WCED, 1987, p. 43) cited by Benn and Bolton (2011, p. 209).

3.2.5 Preventing harm prior to gaining benefits

Similar to the above concept, this one is applied in a different dimension of the Muslim's life. The emphasis in the Holy Quran and Sunnah on this idea made the scholars of Islam express it in this concept and it is well-known and practised in different aspects. The concept of “no harm” is general in this context, while this concept clarifies the Islamic view of the contradiction between gaining benefits and preventing harm. The Islamic balance is with the prevention of any action that causes harm even if it results in some benefits. This idea is identical to the discourse of CSR. This idea is the basis of the environment protection, employee health and safety assurance and risk management.

3.2.6 World development and wellbeing

One of the basic beliefs of Islam is that Muslims and all human beings are commanded to build the world in the most perfect way for all humanity. This concept is applicable to so many fields from personal to governmental as well as the business field. Allah (SWT) says *{O my people! Worship Allah: you have no other ilah (god) but Him. He brought you forth from the earth and settled you therein, then ask forgiveness of Him and turn to Him in repentance. Certainly, my Lord is Near (to all by His Knowledge), Responsive.}* (Quran, 11:61). The Arabic interpretation of the words in this verse is reflecting more than ‘bringing forth and settling therein’ but it means being responsible for developing the world and ensuring people's wellbeing.

This is directly related to CSR as the latter focuses on the wellbeing of the people and society of an organisation as fundamental elements of it.

3.2.7 Human rights and labour rights

The Islamic teachings have a great emphasis on human rights in general and specifically labour rights. Prophet Mohammad (PBUH) said in the hadith that Allah says *“I have made oppression unlawful for Me and for you, so do not commit oppression against one another”* (Sahih Muslim, 6254). In another hadith the Prophet specified his speech about oppression against workers *“Your employees are your brethren upon whom Allah (SWT) has given you authority. So if one has one’s brother under his control, one should feed him with the like of what one eats and clothe him with the like of what one wears. You should not overburden him with what he cannot bear, and if you do so, help him in his job.”* (Sahih Muslim, 4093).

Prophet Mohammad explained that everyone in the community is obliged to prevent any oppression within his community, when he said *“help your brother whether he is the oppressor or the oppressed i.e. if he is an oppressor he should prevent him from doing it, for that is his help and if he is oppressed he should be helped (against oppressor)”* (Sahih Muslim, 6246).

Reviewing Islamic teachings shows proof that responsible behaviour toward human issues such as human rights and labour rights can be of high importance as these have been cited at different times in various contexts.

3.2.8 Environment and efficient use of resources

In Islam, the environment and resources belong to all people and it is their responsibility to maintain it in its best condition and not misuse it. Allah (SWT) says about those whose actions could destroy the environment and resources that *{when he turns away, his effort in the land is to make mischief therein and to destroy the crops and the cattle. And Allah (SWT) does not like mischievous act}* (Quran, 2:205). In another place in the Holy Quran, Allah (SWT) orders the believers not to cause mischief on earth which indicates a general preventative concept of not destroying the environment and misusing resources; so Allah says *{And do not do mischief on the earth, after it has been set in order, and invoke Him with fear and hope. Indeed the mercy of Allah (SWT) is near to the good-doers}* (Quran, 7:56).

The Holy Quran and hadiths emphasise the efficient use of resources and not wasting them. In the Quran Allah says *{Verily spendthrifts are brothers; of the Evil ones; And the Evil one; is ever ungrateful to his Lord}* (Quran: 17:27).

There are a number of verses and hadiths that stress this concept which supports the argument that it can be one of the main elements of Islamic teaching which is related to CSR.

3.2.9 Islamic anti-corruption

Further to the previous concept, it is believed that the world is a field for doing good deeds and making the life of all people even better, hence Islam does not tolerate any form of corruption at any level. The impact of corruption is devastating on the economy and society. Due to this fact, the modern standards and practices of CSR and governance concentrate on corruption. Islam, from its two sources, can be one of the oldest references that focus on this issue thoroughly.

Islamic jurisprudence has given great attention to corruption and is full of instructions and teachings for restricting any possible corruption. Also, Islamic law is preventative in terms of any practices that may lead to corruption. In spite of this fact, anti-corruption work was not prominent in the CSR of the Saudi Arabian organisations (Gravem, 2010, p. 108). However, recently the Saudi government has raised the focus of anti-corruption efforts amongst people and organisations by launching the Anti-corruption Authority after the Royal Decree of 2011 (“Nazaha”, 2014). This may affect the CSR of the Saudi Arabian organisations to include anti-corruption as an element of their CSR.

Corruption in the Arabic language is “*Fasad*” and the doer of *Fasad* is “*Mufsid*” and the doers of *Fasad* are “*Mufsidun*”. The word *Fasad* and the related words to it are mentioned in the Holy Quran and Sunnah many times. Allah says *{But seek, with that (wealth) which Allah has bestowed on you, the home of the Hereafter, and forget not your portion of lawful enjoyment in this world; and do good as Allah has been good to you, and seek not mischief in the land. Verily, Allah likes not the Mufsidun (those who commit great crimes and sins, oppressors, tyrants, mischief-makers, corrupters).}* (Quran, 28:77). This is a general command from Allah (SWT) for people not to commit corruption. In the Holy Quran is the idea that the earth is made

by Allah (SWT) and people are required to continuously make best efforts to reform and develop it; Allah (SWT) says *{And do not do mischief on the earth, after it has been set in order, and invoke Him with fear and hope. Surely, Allah's Mercy is (ever) near unto the good-doers.}* (Quran, 7:56).

In the same chapter Allah (SWT) says *{so give full measure and full weight and wrong not men in their things, and do not do mischief on the earth after it has been set in order, that will be better for you, if you are believers}* (Quran, 7:85). This verse emphasises anti-corruption in business dealings and obliges Muslims to be honest in their treatments.

The Holy Quran and hadiths in some contexts prohibit corruption practices generally and in other contexts they specify some corruptive practices such as bribery and fraud. In the Islamic teachings it is the responsibility of the government as well as the individuals to oppose corruption and to prevent society from tolerating its existence.

3.2.10 “*Ihsan*”

The term “*Ihsan*” (say it: *eh-san*) in the Arabic language is a broad term that means doing good, perfection, excellence, kindness and benevolence. This was the reason not to translate it literally in this section's heading. In the Holy Quran and Sunnah, this word is used for all of these meanings and more. It is believed that it is the most suitable term from Islamic sources that can comprise all meanings and aims of CSR. Allah (SWT) says *{and do good 'Ihsan', truly Allah loves the good doers 'Almuhsineen'.}* (Quran, 2:195). In this verse, Allah (SWT) supports the believers to do more “*Ihsan*” and it is general in this context. In another verse Allah (SWT) says *{As for those who strive hard in Us (Our Cause), We will surely guide them to Our Paths (i.e. Allah's religion - Islamic Monotheism). And verily, Allah is with the Muhsinun (good doers)}* (Quran, 29:69). Also, in the context of appreciating the action of *Ihsan* and that the reward of doing the best is to reward it with the best, Allah says *{Is there any reward for good other than good?}* (Quran, 55:60).

The Prophet Mohammad (PBUH) said: “*Verily, Allah ordained Ihsan in everything...*” (Sahih Muslim, 1955). This *hadith* is giving a clear order to all Muslims to act according to *Ihsan* in everything, even with animals not just with humans, as the previous *hadith* explained. This concept was mentioned in the Quran

and Sunnah many times and covers dealing with almost everybody in everything. The people that are acting in their lives in accordance to the characteristics of *Ihsan* are called “*Muhsinun*”, which has been mentioned in the two sources many times with admiration and appreciation.

The practices of *Ihsan* are unlimited, whether practised by individuals, groups, governments or corporations. It can be argued that *Ihsan* is the practical term of one of the main purposes of all human beings in Islam, which is developing the world and fighting against corruption.

This author argues that this concept can be the one most closely related to CSR. Muslims perceive *Ihsan* as a generic concept that they can practice at any level of their work in any aspect. Thus, any element of CSR that is not contradictory to Islam and can support the development and the people’s wellbeing, such an element can be considered by Muslims as a good deed. Al-Zamany (2002, p. 128) citing Al-Buraey (1985) described the Islamic point of view to any theories and ideas that were developed by human ingenuity by stating “*Islam in this context does not hold to the view that there is one best way of managing or improving organisations*”.

From the discussion above, it seems that some of these Islamic teachings match the values of the conventional CSR, while some of these teachings are generic concepts that would serve the philosophy of CSR as a whole. For the first type, the core values of international standards of CSR are human and labour rights, environment and anti-corruption, however, they are not all clearly addressed within the application of CSR in Saudi Arabian organisations (Gravem 2010, p. 104). It has been shown in the previous discussion that these values are covered by the Islamic teachings. Therefore, it seems that there is another factor that causes the absence of these values within Saudi Arabian organisations. For example, if following one or a set of these teachings may contradict with the financial objectives, for some organisations the teachings may easily be compromised. However, there are many opposite examples that organisations in Saudi Arabia committed themselves to Islamic teachings even though they somehow affect their profitability, at least in the short-term, such as the well-known case in Saudi Arabia about the Alrajhi bank when there was two independent assessment of how much *zakah* is due to pay which disagreed and were two billion Riyal and 700 million Riyal. The bank referred this case to a higher authority for

resolution with the outcome that the 700 million was ruled to be the right amount. However, the bank chose to pay the higher amount as *Zakah* and regard the excess amount as *Sadaqah* and *Infaq* (Aloayed, 2007). These terms *Zakah*, *Sadaqa* and *Infaq* refer to the three different types of Islamic charity, which will be discussed in the next section.

With respect to the generic concepts, the author argues that *Ihsan* is one of the most generic concepts that encompass meaning not only for CSR but also for QM.

3.3 Islamic charity and CSR

Islamic charity is important in the Islamic teaching in both the Holy Quran and Sunnah. Islamic charity has different categories as do any human deeds in Islam. The following are the human deeds with the related charity in Islam as they are divided into five categories, which are:

- 1- Obligatory, e.g. giving away the obligatory 2.5% of monetary savings (*Zakah*),
- 2- Desirable, e.g. giving away the general charity (*Sadaqah*),
- 3- Neutral, e.g. most of the human actions, such as being generous with relatives and friends.
- 4- Undesirable, e.g. over wasting money, or
- 5- Forbidden, e.g. interest and overly wasting money and resources.

Senturk (2007) discussed the difference between the main types of Islamic charities, which are:

- 1- *Zakah*: the obligatory charity.
- 2- *Sadaqah*: the voluntary charity,
- 3- *Infaq*: which is spending money in God's way { ...and spend out of what we have provided for them } (Quran 2:3).

Some researchers of Islamic finance and economy have seen the main aim of *Zakah*, *Sadaqah* and *Infaq* as the application of redistributive justice (Aljarhi & Zarqa, 2007). Besides combating poverty, *Zakah* plays an extraordinary role to reduce inequality as it is an explicit goal stated in the Holy Quran { ...so that it will not be a perpetual

distribution among the rich from among you... } (Quran 59:7). As a consequence, it can close the gaps between the rich and poor (Senturk, 2007, p. 48).

Zakah is considered to be an important factor not only for the economic aspect of *Shari'a* but also the spiritual, moral and social aspects as well. It is one of the five pillars of Islam as stated in the Holy Quran {*And establish prayer and give zakah...*} (Quran 2:43), and as the prophet said “*Islam has been built upon five things – on testifying that there is no God save Allah, and that Muhammad is His Messenger; on performing salah; on giving the zakah; on Hajj to the House; and on fasting during Ramadhan*” (Sahih Al-Bukhari, 7, and Sahih Muslim, 16).

It is one of the “*obligatory acts of worship with a prescribed time, minimum amount, prerequisite, benefactors and recipients all perfectly explained*” (Senturk, 2007, p. ix). *Zakah* is obligatory for every Muslim who has a certain amount of saved money. *Zakah* is an obligatory annual payment of 2.5% which is enjoined upon every financially-able Muslim and viable Muslim organisation (Sairally, 2006).

In Islam the collection and distribution of *Zakah* are the state functions as mentioned in the Holy Quran and as practised by the Prophet and his four caliphs after him. However, it is an individual responsibility for any Muslim to Allah to pay *Zakah* whether the state collects it or not (Aljarhi & Zarqa, 2007).

In Saudi Arabia, *Zakah* for companies is paid to the government and it has to be strictly separated from the Treasury. Despite the fact that there is a governmental department for collecting *Zakah* from the organisations, it is claimed that there is no control whether these organisations pay the right amount (Gravem, 2010).

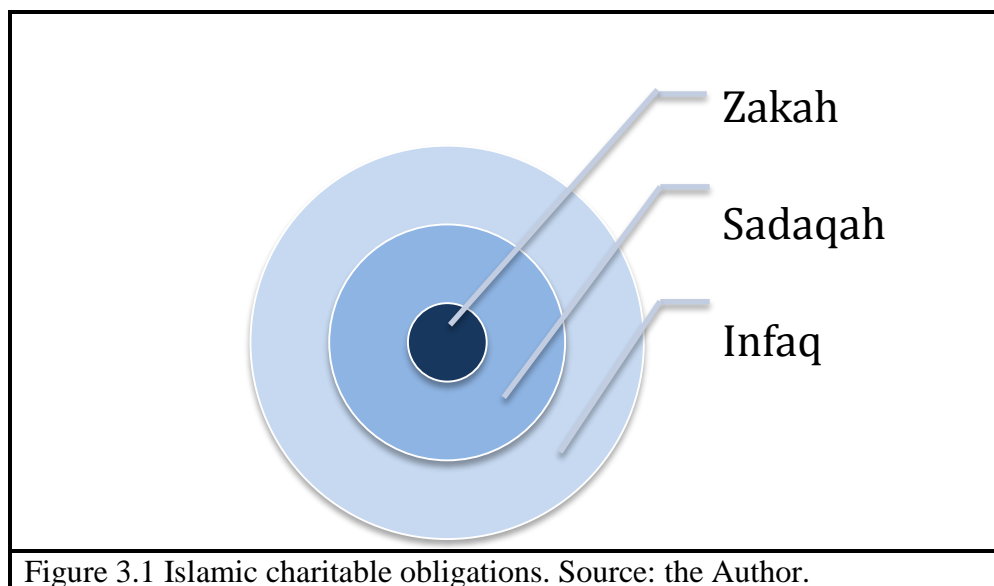
In the Holy Quran, *Zakah* is strictly and explicitly earmarked for the economic benefit for specific recipients and primarily for poor people and secondarily for specific public needs (Aljarhi & Zarqa, 2007). To link *Zakah* to CSR, this point could lead the argument to say that *Zakah* is the basic concept to practice the economic responsibility and to be the foundation of another responsibilities. In addition, as mentioned earlier, *Zakah* meant to make financial balance within the society; hence, it can be regarded as an economic responsibility driven.

The second type of the Islamic charity is *Sadaqah*. Senturk (2007, p. 4) studied the term in the Holy Quran and *hadiths* and found that it covers the behaviour of great

“kindness and benevolence, along with occasional intimation charity toward others and refraining from harmful conduct... performing virtuous acts, lending a helping hand and enjoying good and prohibiting evil”. Some of these meanings of *Sadaqah*, when translated into a modern language can simply reflect the meaning of acting legally and ethically. This is the connection that can be made between *Sadaqah* and CSR.

The third type is *Infaq*. It has the greatest meanings of being generous and helpful toward people and to the society at large by spending time, money, skills and effort in different ways for the sake of God (Senturk, 2007, p. 6). This wide meaning of *Infaq* was the reason that led Gravem (2010, p. 25) to argue that CSR can be the means of expressing religious charity (which is *Infaq*) in an Islamic business culture. The openness and free-choice of *Infaq*, unlike *Zakah*, can give the annotation of the Philanthropic nature of it.

Each one of these types is different in its regulations and each one of them is more specific in terms of the principles, recipients and purposes. *Zakah* is more specific than *Sadaqah* and *Sadaqah* is more specific than *Infaq*, as demonstrated in figure 3.1.



According to Senturk (2007, pp. 5-6), *Zakah* is considered as *Sadaqah* but not every *Sadaqah* is *Zakah*. Correspondingly, *Infaq* has a greater meaning and encompasses a wide range of spending and charities including every *Zakah* and *Sadaqah*.

While these types of charities with their various distributions and aims are culturally endorsed, it can be argued that they can be organisationally established and accepted to work in parallel with CSR.

To conclude, it has been shown that Islamic teachings consist of some concepts that would be well-matched with some of the most important concepts of CSR such as:

- doing no harm, and
- transparency, responsibility and accountability.

Also, there are different teachings that emphasise the concept of being a good individual and doing the right things.

In addition, some other concepts of Islamic teachings could match the majority of the important elements of CSR, such as:

- Preventing harm prior to gaining benefits,
- Human and labour rights,
- Environment and efficient use of resources, and
- Anti-corruption.

These concepts can be addressed as elements of the equivalent CSR in Islam, which organisations may find helpful in making sense of their CSR efforts in an Islamic context. Moreover, this review led this researcher to the conclusion that there is a generic concept which is '*Ihsan*' that has a broad meaning that could cover the philosophy of CSR as a whole, as it has inferences on different aspects of life, such as work, environment, social and individual aspects.

In the previous Chapter, the literature review presented the relationship between QM and CSR. In this chapter, the connections between CSR and Islamic teachings have been demonstrated in addition to the connection that was made between QM and Islamic teachings by Al-Zamany's study. Thus, the three dimensions of this study, QM, CSR and Islamic teachings show a significant triangulation, which could influence the application of each of them separately or collectively.

4. Research Methodology

4.1 Introduction

This chapter describes the methodology of this research. For the purpose of clarifying each step of the research methodology, the onion model of research methodology by Saunders, Lewis and Thornhill (2009, p. 108) with its six layers will be used. The layers of the onion model are: research philosophy, research approach, research strategy, research choices, time horizon, and sampling and data collection and analysis techniques.

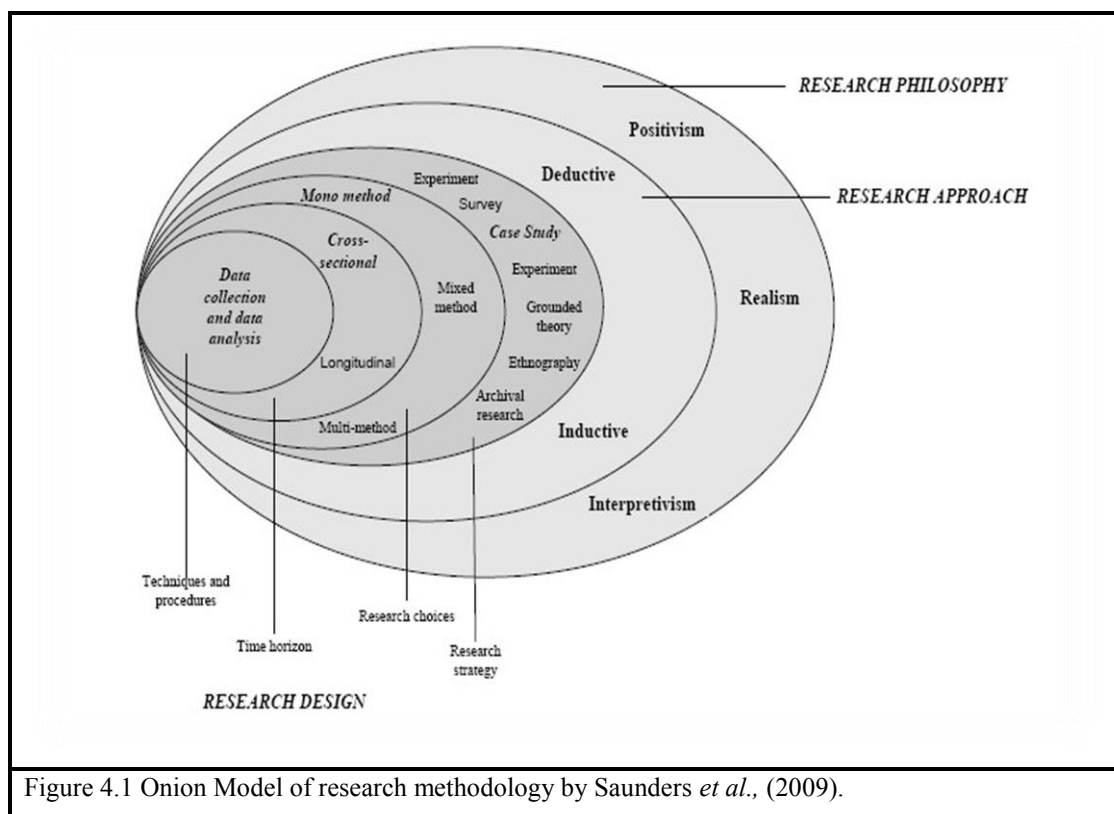


Figure 4.1 Onion Model of research methodology by Saunders *et al.*, (2009).

4.2 Research philosophy

The relationship between philosophy and social research according to May and Williams (2002, p. 9) is that “*the philosophy is concerned to know what kind of things exist in the world and what is our warrant to know them, social research is concerned with their knowable properties. The outcomes of philosophical investigations impact directly on what can be said of social properties*”. In short, research philosophy is the

basic belief of how the researcher views the world (Guba & Lincoln, 1994, cited by Saunders *et al.*, 2009, p. 106). The determination of the applicable philosophical position allows the researcher to make the research assumptions, strategies and methods of the investigation (Holden & Lynch, 2004, p. 397). This understanding and determination of the philosophical stance should be consistent with the methodology choices to ensure that they can provide knowledge with a high degree of certainty (Williams & May, 1996, p. 103). However, some researchers are in favour of not concerning themselves with the philosophical review, but rather they focus on the problem of their investigation to decide the suitable methods and techniques that would answer the question of the investigation (Hughes & Sharrock, 1997, cited by Holden & Lynch, 2004, pp. 405-406).

When determining the philosophical stance of research, it is worth considering the ontology and the epistemology of research. The ontological position deals with the nature of the reality and how the world interacts and is viewed (Saunders *et al.*, 2009, p. 110). There are two ontological aspects: objectivism and subjectivism. The main difference between these two aspects is that objectivism is mostly linked with the natural sciences more than the social sciences (Holden & Lynch, 2004, p. 404). Nevertheless, some researchers attempt to be objectivist in their research employing scientific methods within the world of social research. However, objectivism has been seen as an inappropriate approach to be adopted in the social sciences (Holden & Lynch, 2004, p. 404). Subjectivism describes the view that “*the social phenomena are created from the perceptions and consequent actions of social actors*” (Saunders *et al.*, 2009, p. 111). Subjectivist researchers believe that any phenomenon cannot be isolated from the context, the actors and the researcher as well (Saunders *et al.*, 2009, p. 111). Due to the complexity of the social sciences, most social science researchers are subjectivists (Williams & May, 1996, p. 96).

Knowing the nature of the research problem has a significant impact on how it is researched (Holden & Lynch, 2004, p. 406). Consequent to the ontology, the determination of the epistemology can be made. Epistemology is about what “*constitutes acceptable knowledge in a field of study*” (Saunders *et al.*, 2009, p. 112). Answering the question of what is the nature of the world (ontology) would lead to answer “*how to gain knowledge of this world?*” (Holden & Lynch, 2004, p. 399).

Based on the ontology and epistemology the philosophical stance of the research can be made.

Saunders *et al.*, (2009, pp. 112-116) distinguish between four different philosophical stances: positivism, realism, interpretivism, and pragmatism:

- Positivism is the philosophical stance that most natural researchers adopt. It describes the process of observing the social reality to result in a law-like generalisation similar to the results of natural research (Remenyi *et al.*, 1998, cited by Saunders *et al.*, 2009, p. 112). This view assumes that the phenomena do not interact with any other factors and they can be independent of the context, thus, it is possible to produce law-like generalisations from them (Craighead, Hanna, Gibson, Meredith, 2007, p. 25).
- Realism is that the reality is independent of the context and of the mind but the interpretation can differ due to social conditions (Saunders *et al.*, 2009, p. 114).
- Interpretivism is believed to be the opposite of positivism in the sense that social science research cannot make a law-like generalisation as natural science research does (Saunders *et al.*, 2009, p. 115) due to its complexity and its dependency on social actors (Craighead *et al.*, 2007, p. 26).
- Pragmatism is a middle-way philosophical stance. It allows the researcher to choose multiple or mixed methods that are thought to be suitable to answer the questions, which may include different philosophical stances (Holden & Lynch, 2004, p. 406).

For this research, this author believes that Pragmatism is the philosophical stance that is applicable to this research. This is because it uses multiple methods and has some research characteristics of different philosophical stances.

4.3 Research approach and techniques

The research approach refers to the tactics and processes adopted by the researcher to conduct the research. There are two approaches in the research methodology: inductive and deductive. In general, the inductive approach is a “*theory building process*”, whereas the deductive approach is a “*theory testing process*” (Hyde, 2000, p. 83). In the case of the inductive approach, the researcher starts the research by

collecting data and then analyses it to find or create a theory (Saunders *et al.*, 2009, p. 124). On the other hand, in the deductive approach the researcher starts with theories or hypotheses in mind and then the data is collected to test these theories or hypotheses, which may consequently be verified or falsified (Saunders *et al.*, 2009, p. 125).

In this research, the researcher adopted both inductive and deductive approaches due to the fact that there was more than one type of data to be collected. The first type of data was the secondary data, which already existed in the literature and was provided by previous research. With this kind of data the researcher started, as a first step of the research, to collect data inductively without having a specific theory or hypothesis in mind. Thereafter, the researcher gained data about the relationship between SQM and CSR from previously published work, which had been tested later in the practical research. For example, in the literature it has been found that there are some areas in common between SQM and CSR, as mentioned in section 2.8 above. These areas were used in the development of the research instrument and in the analysis as will be discussed later in this chapter.

The other sort of data in this research was the primary data. The primary data was collected from the practical research in order to answer the questions of the research. This is the second stage of the research. Thus, some theories will be gained and a hypothesis will be developed. Therefore, the practical research is considered to be deductive.

However, in the practical research this researcher attempted not only to test the theories but also to find out some other clues that might lead to new findings, and hence, to an opportunity to build theories. From this point, this research is using an inductive approach. Therefore, this research was inductive in some parts and deductive in others.

The research methodology literature differentiates between two types of data collection and data analysis techniques. These two types are quantitative (numbers-focused) and qualitative (words-focused) (Bryman & Bell, 2011). Nevertheless, qualitative research cannot be defined simply as not “quantitative research” (Cassell, Buehring, Symon, & Johnson, 2006a, p. 161).

Qualitative methods have been used in a variety of management fields; not only in the soft areas of organisations but also in the quantitative areas such as finance and accounting (Cassell, Symon, Buehring & Johnson 2006b, p. 290).

Qualitative research can mean many different things to different people (Cassell *et al.*, 2006a, p. 161) and in different fields, and there is no one generally accepted definition for the term “qualitative research” (Johnson, Buehring, Cassell, & Symon, 2007, p. 37). Nevertheless, qualitative research can be defined and described by its features and characteristics. Yin (2010) described five features of qualitative research:

- 1- Studying the real lives of participants under real life conditions.
- 2- Representing the views and perspectives of the participants.
- 3- Covering the contextual conditions of the participants.
- 4- Explaining the human social behaviour.
- 5- The use of multiple sources of data.

According to the descriptions above about qualitative data and qualitative methods, this author chose them to achieve the objectives of this research. The two most common quantitative and qualitative data collection examples are questionnaires and interviews respectively (Saunders *et al*, 2009, p. 3). Blumberg, Cooper and Schindler (2008, p. 146) advocate using qualitative data in exploratory research such as this. Bryman and Bell (2007, pp. 423-424), on the other hand, criticised qualitative research as being: “*too subjective, difficult to replicate, problems of generalization and lack of transparency*”. Therefore, the qualitative researcher should pay more attention to the disadvantages of this kind of research and try to eliminate them by evaluating their research.

4.4 Research choices

Because of the purpose of this research, which is to explore whether there are any relationships between SQM and CSR, this research applied a case study strategy. According to Saunders *et al*, (2009, p. 141) there are several research strategies, each of which is suitable for some specific type of research:

- Case study.
- Survey.
- Experiment.

- Action research.
- Grounded theory.
- Ethnography.
- Archival research.

These strategies, except for the case study, would have been neither practically applicable nor theoretically reasonable to be applied for the purpose of this research. A survey strategy is not preferred for this research because of the nature of the problem. A survey would not be feasible when collecting deep and non-standardised data of the relationship between two concepts from different organisations from different industries. The wide-ranging data required to answer the questions of this research required more in-depth investigation than the survey strategy allows (Saunders *et al.*, 2009, p. 144).

The experiment and action research strategies were not applicable because they required more involvement by the researcher and intervention in the processes of the organisations studied (Saunders *et al.*, 2009, pp. 142-147). This would not be possible because of the time and access limitations. In addition, the number of samples does not make these strategies appropriate for this research.

Suddaby (2006) demonstrated that some researchers have misconceptions about grounded theory strategy. He described six misconceptions about this strategy that caused some researchers who applied different strategies to think that they were using grounded theory strategy (Suddaby, 2006, p. 634). This strategy is not only about drawing conclusions but to lift the data to a conceptual level and it is more than theory testing, content analysis or word counts (Suddaby, 2006, p. 636). Grounded theory and ethnography are strategies of the inductive approach (Saunders *et al.*, 2009, p. 148). Based on an example that Suddaby (2006, pp. 640-650) gave about what grounded theory research processes are, this research follows the same processes which can be summarised as: linking the research questions to the methodology, studying the literature, empirically studying organisations, analysing the data and then moving to a conceptualisation level by providing a model. Following these steps and producing similar results of the previous example, may qualify this research to regard the grounded theory as a strategy, in addition to the other strategies as mentioned before.

Finally, the archival strategy is about making use of administrative records and documents (Saunders *et al.*, 2009, p. 150). In this research, the content analysis was used against organisational documents, within some case studies. These documents are reports to demonstrate the efforts and achievements of CSR, which also could reflect the organisations' understanding of CSR. Therefore, this can be considered as one of the applied strategies in this research within the case study.

Case study is a “research strategy that involves the empirical investigation of a particular contemporary phenomenon within its real-life context, using multiple sources of evidence” (Saunders *et al.*, 2009, p. 588). The case study strategy is suitable for this research as it is studying the relationships between the two new initiatives or changes in many Saudi organisations. According to the viewpoint of Keen (2006), cited by Halank (2010, p. 79), “case-studies are most valuable where a planned change is occurring in a messy real world setting, and when it is important to understand why such interventions succeed or fail”. Case study research can be either single-case study or multiple-case study (Yin, 2009, p. 46). Yin (2009, p. 57) described the methodology of conducting case study research, which starts from developing theory to writing cross-case reports, as shown in the diagram below. This approached has been followed in conducting the empirical study of this research.

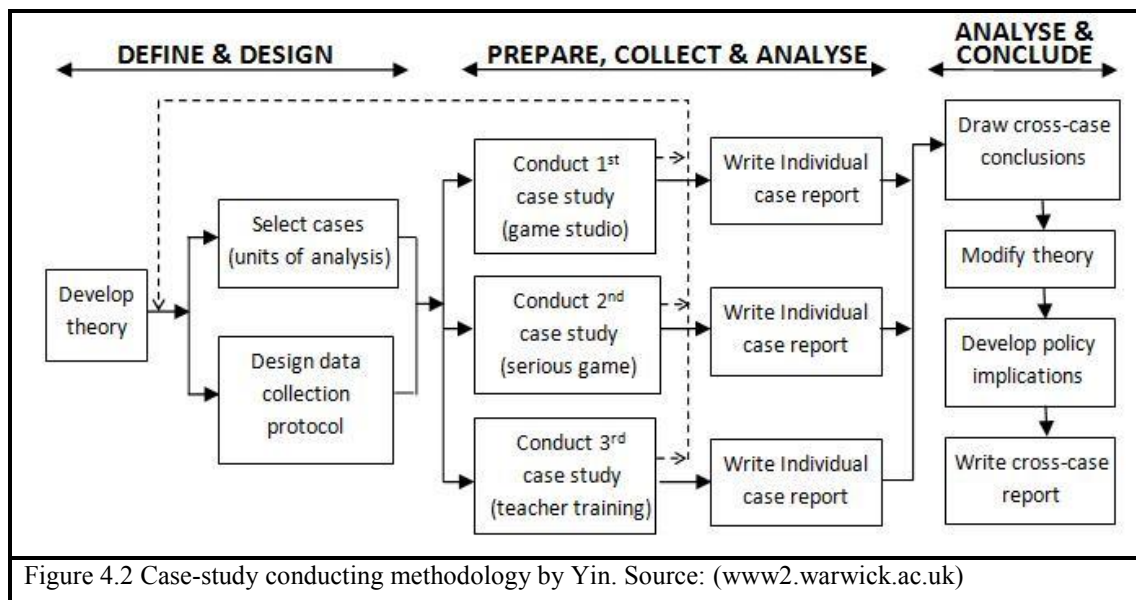


Figure 4.2 Case-study conducting methodology by Yin. Source: (www2.warwick.ac.uk)

According to Yin on this diagram, after developing the research theoretically, the samples or cases should be selected. The sampling techniques are divided by

Saunders *et al.*, (2009, p. 213) into two types: probability and non-probability sampling. In contrast to the probability sampling, the non-probability sampling assumes that *“the sample cannot be chosen statistically at random”* (Saunders *et al.*, 2009, p. 233). “Purposive sampling” is one form of non-probability sampling. The purposive sampling is the sampling type of this research. Creswell (2012, p. 154) highlighted that purposive sampling is used in qualitative research. Application of purposive sampling could follow one of its different strategies (Creswell, 2012, p. 158; Saunders *et al.*, 2009, p. 233). One of these strategies is heterogeneous or maximum variation sampling which *“enables you to collect data to describe and explain the key themes that can be observed”* (Saunders *et al.*, 2009, p. 239). This strategy is commonly used in qualitative research (Creswell, 2012, p. 156).

Still, in the multiple-case studies, the selection of these cases should be justified, such as *“filling within theoretical categories or providing an example of practices”* (Eriksson & Kovalainen, 2008, p. 124). Patton (2001, p. 228) suggested that prior to the selection there should be criteria of the sample selection.

The key themes of the sample selection were SQM and CSR application. The sample selection was made using the available and rigorous criterion of formal recognition. The selection of the cases of this study was based on the receipt of the SARCI award, which was considered to be a formal recognition.

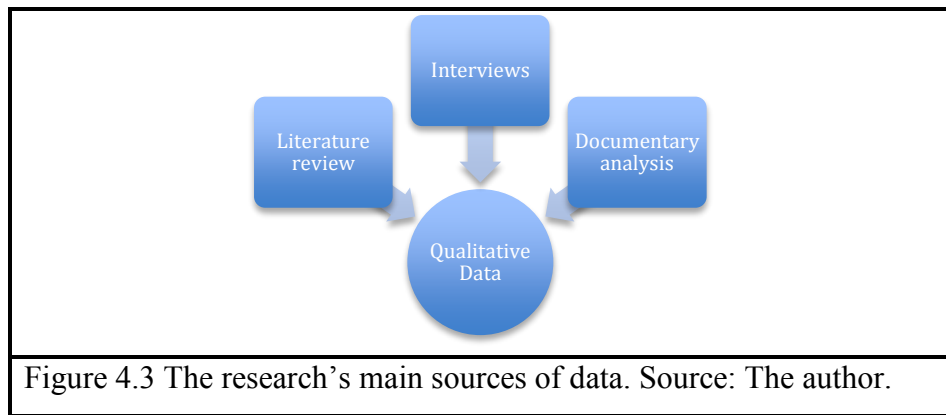
The SARCI announces ten organisations every year, three winners and seven recognised organisations. The winners are allowed to participate every year and they can win again. A number of the winners participated in the award more than once and some of them won again. After reviewing the lists of the winners for each of the four years the author found that 20 organisations were on these lists from 2008 to 2012. Thus, the author decided to take the 20 organisations to be the sample for this research. Therefore, the main criterion of the selection of the sample was the achievement of CSR implementation as evidenced by the recognition by SARCI. All the companies are categorised as large-sized companies and some of them are multinational companies. There will be some more details about these organisations later in this chapter and in the next chapter. However, the researcher avoids providing more details to keep the confidentiality of the participating organisations.

The multiple-case study does not study each in detail but it studies the predetermined questions within all cases (Eriksson & Kovalainen, 2008, p. 123). The themes that this research was studying within each case were SQM and CSR, which enabled the researcher to explore the relationship between them.

Case study research, whether single-case or multiple-case, can be exploratory, descriptive or explanatory (Yin, 2009, p. 8). Based on the purpose of this research, there is a need for more accurate investigation. Exploratory research reflects the process of seeking a new understanding and assessing phenomena from a new angle (Robson, 2002, cited by Saunders *et al.*, 2009). In spite of the fact that the purpose of this research is to explore, it needed not only the exploration process but also an explanation of the findings. In this case the researcher should attempt to explain the possible causes of the associations explored (Blaikie, 2003, p. 116) between Quality Management and Corporate Social Responsibility. According to Saunders *et al.*, (2009, p. 140), researchers conduct exploratory research by three main methods:

- 1- Literature review.
- 2- Interviews with experts.
- 3- Focus group interviews.

The multi-method studies, similar to this one, used more than one technique of data collection and analysis, either qualitative or quantitative (Saunders *et al.*, 2009, pp. 151-153), hence this study is a multi-qualitative study. This study obtained detailed data about the relationship and linkages between SQM and CSR in terms of objectives, processes, tools and outcomes. The data was analysed by extracting meanings and finding evidence related to the research. Yin (2009, pp. 101-102) suggested using multiple sources of information within case study research. He suggested using more than one of the six sources of evidence within the case study: documents, archival records, interviews, direct observation, participant-observation and physical artifacts. Based on the feasibility and accessibility, this research had two sources of evidence: documents and interviews alongside the literature review as figure 4.3 shows. The main method for this research was interviews, based on the belief that they assist researchers in gaining deep and detailed data about the investigated subject (Bryman & Bell, 2011).



Interviewing is one of the most common qualitative methods and has been used by substantial numbers of researchers in various disciplines (Qu & Dumay, 2011, p. 238). There are several forms of interviews that can be applied in qualitative research such as focus groups, semi-structured and in-depth face-to-face interviews (Qu & Dumay, 2011, p. 239) and telephone interviews (Cachia & Millward, 2011, p. 265), depending on the objectives and situations to be investigated. The forms of interviews that were used in this research were face-to-face interviews, phone interviews and focus group interviews. The focus group interviews were applied in the situations where more than one respondent needed to answer the questions in the interview.

Focus groups have been defined broadly as “*any group discussion may be called a focus group as long as the researcher is actively encouraging of, and attentive to, the group interaction*” (Kitzinger & Barbour, 1999, cited by Barbour, 2008, p. 2). The focus group was important in this study to have deep understanding on the initiative of SARCI and to explore their view about the relationship between SQM and CSR. It was a focus group which contained the three representatives of the three organisations that run SARCI as explained earlier.

The interviewer in the focus group interview should play the role of a facilitator of an interactive and flexible discussion (Qu & Dumay, 2011, p. 243). In the section on reflexivity 4.10.1.1, it is explained how the researcher was able to perform this role in the interviews and to be able to conduct the research in general.

Telephone interviews, the alternative method to the face-to-face interview, were the main method of this research. It is important to have an alternative method if any participant refuses to be interviewed face-to-face for any reason. Using the telephone

as a data collection tool in qualitative research is still “relatively unacknowledged” (Cachia & Millward, 2011, p. 265) as it does not give as rich data as the face-to-face interviews which can include the non-verbal communications. However, some researchers have highlighted the advantages that the telephone interview has over a face-to-face interview such as more flexibility, greater access to participants, reduced cost and time consumption and providing comfort to the interviewee (Cachia & Millward, 2011, p. 271). Therefore, the application of this tool in this research was a second option when the face-to-face interview was not possible. Also, the application needs to be taken with consideration of its disadvantages and maintaining its advantages. These issues are discussed with the limitation in section 4.7 in this Chapter.

The qualitative research methodology distinguishes three forms of interviews: structured, semi-structured and unstructured (Bryman & Bell, 2011). Each one of the three forms is suitable for certain types and purposes of research. The form of interviews used for this research was the semi-structured interview. Cachia and Millward (2011, p. 246) state that semi-structured interviews have some elements of the two other forms, structured and unstructured, which include:

- 1- Prescribed answers for the interviewee to choose between. This type of question is of the structured interview.
- 2- Broad open-ended questions that allow the interviewee to give rich data. This type of question is of the unstructured interview.

The second method was documentary analysis or content analysis. This is a qualitative method that makes use of the available organisational documents such as reports and records (Saunders *et al*, 2009, p. 152). Elo and Kyngas (2008, p. 114) stated that content analysis can be used with qualitative research as well as with quantitative and with the inductive and deductive methods.

Yin (2010) highlighted the usefulness of using documents to complement the field interviews and conversations. Documents can be a rich source of data. Also, they can be one of the easiest methods if the researcher has the “right” documents. However, finding the “*relevant documents to your research can often be frustrating*” (Bryman & Bell, 2011, p. 543) and is a very difficult process. The process of choosing the documents for this study is explained in section 4.8.3.

The design of the interviews and deciding the appropriate questions must be consistent with the research as a whole. This requires using a framework that contains the important elements and factors of the research, such as the aim, objectives, themes, research questions and interviews' questions, to allow the researcher to design each step with as high consistency and cohesion as possible. This framework will be explained later in the data analysis section as it helps not only in designing the research but also in the analysis phase.

4.5 Time horizon

The time horizon of any research is either cross-sectional or longitudinal, where cross-sectional is to study the phenomenon at a specific time, and longitudinal is to study a phenomenon over a period of time (Bryman & Bell, 2011). There was a possibility, even with the time constraints to undertake a longitudinal study by analysing the published data about the problem of the study, which are collected over time (Saunders *et al.*, 2009, p. 274). However, the availability of documents from the sample of this study was too limited to cover a longitudinal study.

The researcher specified a particular time to conduct the interviews. Therefore, the time horizon of this part of the study was cross-sectional as it aimed to study “*a particular phenomenon at a particular time*” (Saunders *et al.*, 2009, p. 155).

However, for the documentary analysis it can be argued that the time horizon was longitudinal as the analysis covered documents over a relatively long period of five years.

4.6 Ethical Issues

The researcher must be aware of any possible harm, risks, disrespect, mistreatment and deceptions by the processes, the practice and the questions of the research to the participants (Eriksson & Kovalainen, 2008, p. 62). An ethical review allows the researcher to conduct a brainstorm of any possible ethical issue.

For this purpose, *informed consent* (Appendix 1) for this research was given by the participants of the interviews. *Informed consent* is the statement by which the researcher explains the purpose, aim and objectives of the research and emphasises the volunteerism of their participation. In addition, *informed consent* should ensure

the participants of anonymity, confidentiality and the right to retreat at any time from the interviews as both individuals and organisations. This also can be said for the documentary analysis of the organisations.

Moreover, the researcher took into account any considerations and cultural barriers of the participants, such as male and female interactions. It may be not acceptable for some female participants to be interviewed face-to-face by a male based on cultural values and/or religious belief. In this case the researcher offered a telephone interview as an alternative to conduct the interview (Eriksson & Kovalainen, 2008, p. 78). It was only one time when the researcher had a female interviewee, she had no difficulty with being interviewed face-to-face but there were timing issues with making the appointment, hence she was interviewed by telephone.

The University of Portsmouth Business School Ethics committee reviewed the ethics application of this research and gave it a favourable opinion (Reference number E216) after few changes made on 5th July 2012 (see Appendix 2).

4.7 Barriers, limitations and alternatives

Due to the fact that some of the work may not go as planned, any good researcher needs to consider a contingency plan. The plan should include some alternatives that can enable the researcher to achieve the study's objectives. Consequently, the researcher should think of any unplanned incidents and prepare to deal with them.

In this research, the methods were interviews and documentary analysis with the winners of the SARCI award. This author liaised with the manager of the SARCI. She had shown an interest in the research topic and helpfulness to the author. In addition, she suggested the access to these organisations to be through the SAGIA. Nevertheless, the access to all these organisations was not guaranteed by the SAGIA. Thus, there should be alternatives if any of these organisations decline to participate. One of the alternatives was to choose another organisation from the seven recognised organisations each year or to ask the participant to propose organisations to be interviewed based on their CSR and SQM achievements.

In addition, as mentioned earlier, the primary type of interview method was face-to-face. Telephone interview was the alternative choice when any participant refused to be interviewed face-to-face for any reason, such as if female interviewees preferred to

be interviewed by telephone (see the email of the invitation to the telephone interview in Appendix 3).

There were some reasons that led to conducting telephone interviews:

- The failure to arrange appropriate time for face-to-face interviews, especially given that the researcher had to travel from one city to another to conduct the interviews. Moreover, when Ramadan started the arrangements became more difficult. Most of the interviews that were conducted during Ramadan were conducted by telephone.
- Some of the interviewees found the telephone interview more flexible for them to arrange and to conduct. They just agreed to make the interview but they did not give an exact time to do it.
- Some managers were unwilling to be interviewed in their working time and at their workplace, and they preferred to hold the interview after work, which then was only possible by telephone. The author decided to comply with their wishes in this respect in order to secure their participation.

The researcher was aware of what impact the telephone interview could have on the interviewees. The researcher was concerned that this method could negatively affect the responsiveness. So, the quality and quantity of the answers would not be the same as in the face-to-face interviews. In addition, face-to-face interviews enable the researcher to make some notes about the environment, the interviewee and the unspoken data by observing non-verbal communication, which could be limited in the telephone interview (Cachia & Millward, 2011, p. 272).

In terms of the first concern, the researcher found that, in general, the answers that were gathered by the telephone interviews did not vary in the quality (answering what they were asked about) and quantity (the amount of data provided) from the face-to-face interviews. On the second concern, the telephone interviews did not allow taking as much unspoken data as the face-to-face interviews did. Thus, during the transcribing of the telephone interviews, the researcher tried to extract as much notes of the feelings as possible, such as pauses, hesitation and voice reactions. These notes may help to enrich the data by taking them into account in the analysis (Cachia & Millward, 2011, p. 272). On other hand, the telephone interview has some advantages

over the face-to-face interview that were discussed earlier in section 4.4. Table 4.1 shows the number of participants in each interview method.

In terms

	Interview Method	Number of Participants
1	Face-to-face Interview	5
2	Telephone Interview	7
Total		12
Table 4.1 Interview forms. Source: The author		

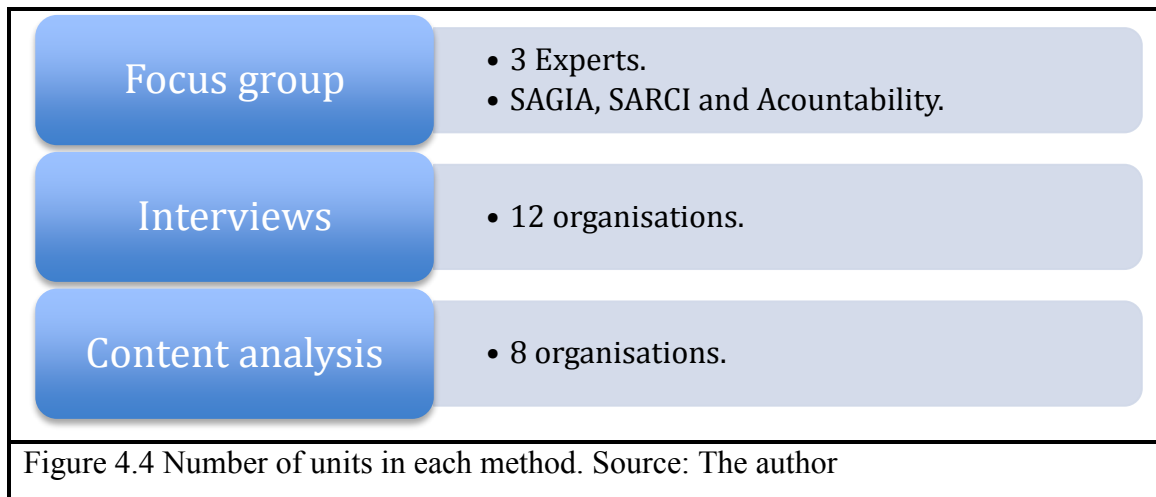
of the

limitations of the documentary analysis, the documents were inconsistent in time and type of documents. It was not possible to find the same type of document for the same year for the all organisations. Therefore, the selection of the documents followed some criteria to make it as robust as possible. In section 4.8.3 below, there is a detailed discussion of this issue.

In general, consideration of the alternatives was important to ensure the fulfilment of the research objectives. It is important to expect any obstacles to conducting the research and plan how to overcome them.

4.8 Data collection

In this section the data collection in both methods will be explained. The data collection started with the focus group, then with the organisations and then collecting the documents of these organisations. Figure 4.4 shows the methods used in this research and the number of units within each method.



The participation of the companies differs. Some companies participated in two methods and some others participated in only one of them. Table 4.2 shows the number of participants in each case.

	Method	Number of Participants
1	Interview and document	6
2	Interview only	6
3	Document Only	2
Total		14

Table 4.2 Participation methods. Source: The author

4.8.1 Focus Group

In this research it was intended to start the data collection with the three representatives of the three organisations that were managing and supervising the index and award. The focus group interview with those representatives was to investigate whether and how they interrelate SQM and CSR in the design and application of the SARCI and KKA, which might have an effect on the participants' perception of the relationship between these two concepts. In addition, the interview explored the contribution of this initiative to develop the understanding and application of responsible and competitive business practices.

The three representatives were responsive to any request from the researcher before the interview and in the interview. The interview went on for more than an hour. The representatives were asked the same questions that the participating organisations were asked later. However, the questions were asked in general and not about specific contexts. For example, when the question was about the tools, methods or standards of CSR, it was asked in order to acquire an answer that explains the case in general. The same question was asked of each organisation to acquire an individual answer about each one of them. The three of them were contributing to the discussion, but not in the same amount, although the researcher attempted to give each of them the same opportunity to contribute by asking them all if they want to add anything before moving to the next question and before the next segment of the interview. They showed high agreement in all the answers when one of them answered a question and the researcher asked the other two to contribute; they were either adding similar answers or showing their agreement on the earlier answer.

The focus group interview produced some new ideas that were included in the interviews with the organisations. The interviewees provided the researcher with a document of the contact details of the organisations of the research.

After the focus group interview, the researcher was given the list of contacts of the 20 organisations with brief descriptions on contact persons, their positions and their locations. The group agreed on the invitation letter that was developed to be sent to the participants and they also developed an introduction letter from SAGIA; see Appendix 4. The organisations were located in different parts of the country and two of them were located outside the country.

4.8.2 Interviews

All 20 organisations were contacted to make the appointments for the interview. The contact was through email and telephone; see the email sent to them in Appendix 5. The scheduling of the interviews was according to the location of the organisation. The organisations located in Riyadh were the first and then those in the Eastern region, followed by Dubai (UAE) and Jeddah. It might be worth clarifying that two respondents were working in Dubai in branches of their organisations while the headquarters were in Saudi Arabia. This is why it required the researcher to travel to Dubai. The 20 organisations were sent an invitation email, attached with it was the

informed consent and the introduction letter from SAGIA. The process was to contact the organisations in the same city and then arrange a trip to that city.

	Elements	Samples	Responses
1	Riyadh	6	4
2	Eastern	4	3
3	Dubai	2	2
4	Jeddah	8	5
Total		20	14
Table 4.3 Organisations' locations. Source: The author			

At the very beginning, the invitation asked only for a face-to-face interview. When it became difficult to arrange face-to-face interviews (the reasons are given earlier in section 4.7), they were asked to make telephone interviews instead. The preference for telephone interviews was acceptable for more than half of the respondents. The responses varied in each province and for each method. Table 4.3 shows the number of samples and responses in both methods of interview in each province.

In all the interviews, face-to-face and telephone, the researcher started by always reading out the informed consent and asking if they were agreeable to be recorded and to be interviewed in English. Only one refused the recording and one preferred to be interviewed in Arabic. With the one who refused the recording, this researcher was taking notes during the interview and for the respondent who preferred to respond in Arabic, although he showed that he was able to answer in English by using some English phrases and sentences. This author then had this interview translated and transcribed in English. Then, those two respondents were sent a copy of their interviews to allow them to check their answers.

The questions were asked and the researcher allowed the respondents to extend their answers and to give some more details, as long as they were giving information related to the topic. The notes about the participants, the atmosphere and feelings were taken during and after each interview and collected in one document to enable the making of a cross-analysis between them. However, fewer notes were taken with the telephone interviews.

The time of the interviews varied from 30 to 70 minutes. Some respondents were able to talk and interact with the interviewer more than others. Some of the possible reasons for that are explained later in section 4.10.1.1. The researcher attempted to encourage all the respondents to give as much data as they could.

4.8.3 Documentary Analysis

In the design of the documentary analysis, it was the intention to make a longitudinal analysis by studying four documents from each organisation to cover four years of time. However, only one document for each organisation was used by the researcher because of the unavailability of these documents for almost all of these organisations. Some organisations sent their document just after the interviews. The documents that were used in this research were chosen carefully by following some steps to ensure relevance, credibility and validity. The steps were as follows:

- 1- Each organisation that agreed to participate had been told that this research will make use of their documents alongside with the interview. Some of them gave their documents just after the interviews and the rest said that the researcher can use their website on the Internet to find the documents. All participants showed that they have valid documentation that can be used for the documentary analysis.
- 2- Each organisation was sent an email asking them to provide the relevant and up-to-date documents, see Appendix 6. In spite of the fact that a few organisations had sent their documents before this stage, they were all sent this email to make sure that what they submitted were the up-to-date documents. With regards to the organisations that had not replied, they were listed for the researcher to search for their documents on the Internet.
- 3- The search started with the key words that were most relevant and up-to-date at three levels: first, the *company CSR report*; if that was not available, then searching at the next level for a *company report*; if that was not available then searching for a *company annual report*. The options of date started with the latest to the oldest from 2013 to 2009.
- 4- If the organisations had no special CSR or SQM documents and had only annual reports, the report was checked to make sure it included some parts of CSR and SQM for the analysis. Some organisations name CSR differently,

such as responsible care, corporate responsibility or corporate citizenship. In this case the content and meaning of the concepts were checked to be certain whether it meant the same or not.

- 5- The organisations that had not placed any relevant documents on the Internet and had not replied to the email were sent another email to ask for their participation in the research by providing some documents. The email was clarifying that there were no documents available on the Internet from these organisations.
- 6- The organisations that had documents found on the Internet had been sent an email asking them if these were the right documents to speak for them; see Appendix 7. This was to guarantee the credibility of these documents. They had been given a timeframe to reply to this email and it was explained that the lack of response would be considered as an approval of the documents. None of them replied with concerns about their documents. They either replied positively or did not reply, which was assumed to be a positive reply.

The last point is known in the literature as ‘passive consent’, which means sending a letter to the participant to explain the research and to “*provide a method to retract permission*” (Pokorny, Jason, Schoeny, Townsend & Curie, 2001, p. 568). This has been practiced more often in medical research or if the research has involved children, however, it is not limited to these types of research. This procedure implies the assumption that the participant is consenting unless he shows otherwise (Pokorny *et al.*, 2001, p. 568).

Thereafter, the documents were eight in total. These documents concurrently underwent content analysis alongside the analysis of the interviews, which will be explained in the next section.

4.9 Data analysis

In qualitative studies, the most critical stage is the analysis (Coffey & Atkinson, 1996, p. 190). Before the analysis in both methods of this research, interviews and documentary analysis, the researcher must go through different phases to prepare the data for the analysis. The phases start with recording the data. Next is categorising the data, as the qualitative data are non-standardised and require classifying into groups to ease the process of using them (Saunders *et al.*, 2009, p. 323).

Thereafter, the important phase of coding the data, which is organising, managing and retrieving the most meaningful pieces of the data by labelling (coding) them and relating each label to a particular ideas, theme or concept. This process breaks down the data to be more analysable (Coffey & Atkinson, 1996, pp. 26-30).

To conduct the processes above, it is common in contemporary studies, to use Computer Aided Qualitative Data Analysis Software (CAQDAS) such as NVivo (Yin, 2009, p. 127). In this research, the researcher thought about using NVivo to analyse the data. Bazeley (2007) summarised how the use of this software can assist the researcher, by:

- 1- Managing data including raw data, notes from the literature and other documents.
- 2- Managing ideas by organising them and easing access to them.
- 3- Retrieving information from the data.
- 4- Enabling the user to find cases, themes, patterns and relationships.
- 5- Presenting the information in graphics of models and matrices.

However, for some kinds of research, using NVivo can be redundant. For example, if the sample is not too large for the researcher to sort, code and analyse the data without the software, so the use of this software is not required and would not add any value, especially if the researcher is not familiar with such a program. Thus, it requires time, special knowledge and skills to deal with it.

This researcher attended two courses on NVivo, one introductory course and a coaching course with a specialist in this software. After undertaking these courses, an analysis of whether this software was actually needed or not was carried out. The conclusion was that there was no value that can be added to the research by using it. Thus, the researcher chose not to use it and turned instead to a classic way of doing the analysis, which will be explained later in this section and the evaluation procedures for the research processes will be discussed in section 4.10.

In this research, the recording phase of the interviews, face-to-face and telephone, was done by using the Smartphone of the researcher, which was the most secure device available to the researcher in which to store the data and transfer them easily to the laptop. Each interview was backed up on a laptop.

The recording phase was followed by the transcribing of the interviews to Word files. This process was difficult at the beginning for several reasons:

- The process itself is time consuming. There were 13 interviews. The time varied from 30 to 70 minutes. Having all the work transcribed was not impossible but was difficult for this researcher.
- Some of the interviewees were speaking English with accents with which the researcher was not familiar. When transcribing, it was not always easy to figure out exactly what was being said.
- Having everything that was said in the interviews transcribed requires a highly skilled typist; this researcher is not claiming to be one.

For these reasons this issue was discussed with the supervisors and some solutions were suggested. The first one was to find a skilled typist who can help with the transcribing. The typist may also help with understanding some of the accents that the researcher could not. This solution was easy but an ethical issue emerged which was that by doing so the protection of the confidentiality of the data could be lost. Possibly, this person could use the data for any reason or share them with others. The second solution was to use some software, which is able to type what is dictated to it. The use of this software needed some other skills and access. Also, such software is only accurate when it has been trained to recognise an individual's particular speaking patterns. The researcher was not capable of learning these skills and could not afford the time to prepare the software.

The third solution was that not all the data provided in the interviews were important nor can be used for the research. Therefore, there was no need to waste time by typing every single word in the recording. Only the necessary and related parts of the interviews must be typed. At the end, the researcher transcribed almost all what was recorded in the interviews, although, not all of these data were valuable and relevant to be used for this research; see Appendix 8. There were some missing parts that were not clear because of the different accents and speaking speed, as mentioned before. The author believed that this issue will be solved by one of the evaluation procedures, which is member-checking; that will be discussed in section 4.10.1.3.

It is worth mentioning that, the research steps are not distinct and the data collection, data analysis and report writing can go on concurrently (Creswell, 2012, p. 182;

Saunders *et al.*, 2009, p. 492). The interview was designed upon four themes (SQM, CSR, the relationship between SQM & CSR and the integration of SQM & CSR). Having these themes categorised beforehand would give “*strong guidance in determining what data to collect and the strategies for analyzing the data*” Yin (2009, p. 36). The list of themes was used afterwards to develop the initial analytical framework as suggested in the literature (Saunders *et al.*, 2009, p. 490). Thus, the codes of the analysis were built upon the themes. In qualitative research, a code is usually “*a word or a short phrase that symbolically assigns a summative, salient, essence-capturing and/or evocative attribute*” (Saldana, 2012, p. 3). The process of coding thus is “*reducing the data into meaningful segments and assigning names to the segments*” (Creswell, 2012, p. 180). Based on the aim and objectives of this research, the themes were identified during the literature review. Thereafter, the codes were developed according to the themes and objectives to reflect the possible topics that may appear in the interview answers and in the content of the reviewed documents under each theme. It is worth mentioning that in spite of the fact that the codes were initially derived from the research objectives, themes and questions, there were some new codes added arising from the participants’ answers after the analysis of the interviews and the documents. In this case, this researcher went back again to check if this new code was discernable or not in the sources already analysed. Three new codes were detected during the analysis: “never thought of integrating SQM and CSR”, “not beneficial integration” and “sustainability as a method of integrating SQM and CSR. All codes are listed in the analytical framework table in Appendix 9.

The design of a piece of research should be consistent and reasonable; hence, this researcher linked the themes, which derived from the objectives and questions of this research, to the codes. This linkage also has been made to design the semi-structured interviews of this research and to write the interview questions. For example, the interview questions were categorised under the four themes of this research and they were designed to yield the data that answer the five research questions. By doing so, the research design should make sense, as it would show cohesion between the research aim, objectives, research questions, themes, interview questions and codes as shown in the table of the analytical framework (see Appendix 9). The design of this framework, which contains the design of some important elements, has been validated

by three validation procedures that are pilot study, peer review and external audit, as will be discussed in section 4.10.

There was a major difficulty with the process of categorising and coding the data. The samples were cross-industrial (based on industry variations) and cross-cultural (based on nationalities' variations). Therefore, there were always new different codes and themes that appeared in some organisation and/or each sector. As mentioned earlier, some of the new codes and themes were included within the general list of codes and themes, but some others were mentioned in the individual case report, depending on the relevance to this research. This required the researcher to revisit the previously analysed interviews to consider the new codes.

To start with the analysis in multiple-cases research, it is recommended to analyse each case and make the individual report of it (Yin, 2009, p. 57). Each case was analysed using either or both of the transcribed interview or the document. The same codes and procedures were used for both sources. The content analysis identified the codes that were present and these were included in the individual report for each case.

In this analysis the researcher treats each case separately, applying the analysis methodology as suggested by Eriksson and Kovalainen (2008, p. 130). The type of the analysis of each case is “embedded” (Saunders *et al.*, 2009, pp. 146-147) or “within-case analysis” (Creswell, 2012, p. 100), which means analysing specific aspects of the case such as the aspects in the focus of this research, SQM and CSR and the relationship and integration between them. For an example of the individual reports, see Appendix 10.

Alongside writing the individual reports of analysis, the tables were developed to gather the responses about the integration benefits, barriers, opportunities and motivations. These responses were easily organised; they were transferred from the interviews and documents to the tables directly, without including them in the individual reports. Therefore, these tables prevented the repetition of results; they are supplementary to the reports not a replication.

The individual case report incorporates the data from two sources, interview and document, when it has both. This was to ease the cross-cases analysis that would come after this step and to reduce any replication. The anonymity of the organisations

is kept even when the author is quoting from the documents, hence there are no citations following these quotations in the results and discussion chapter. When the individual case analysis is completed, the cross-cases analysis can be conducted (Yin, 2009, p. 57).

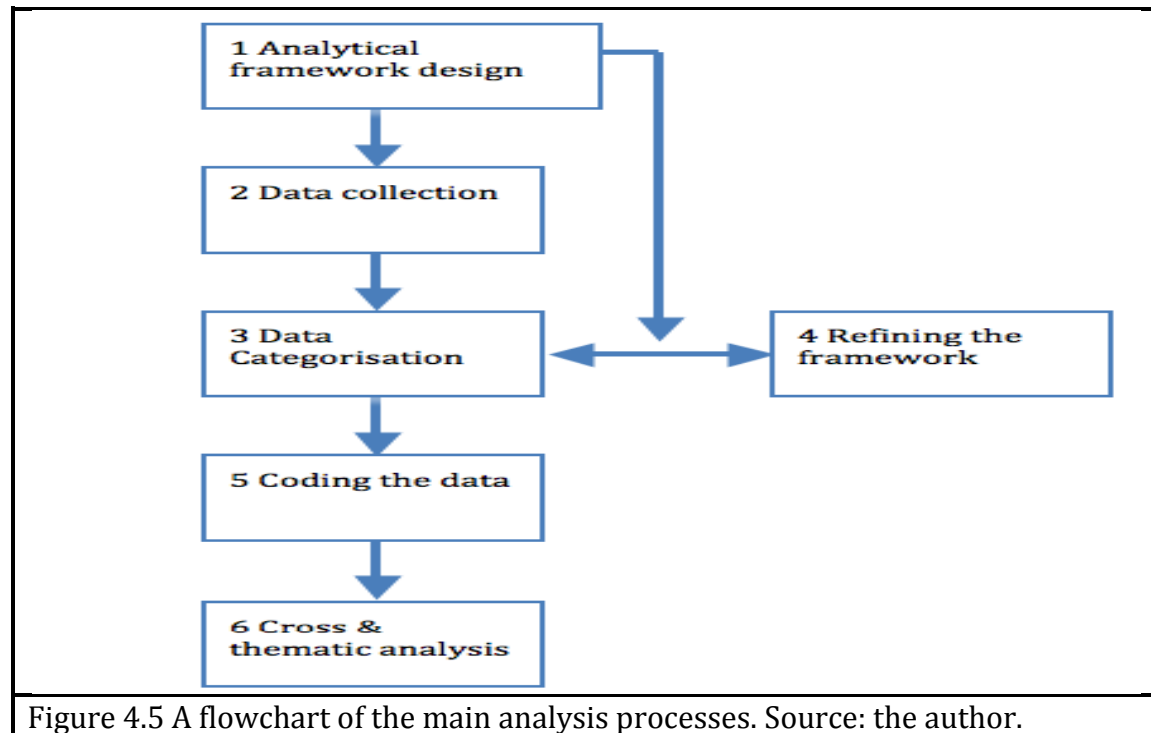
The cross-cases analysis would enable the researcher to undertake a comparison between the cases to find out the similarities and differences with regard to the themes of the study (Eriksson & Kovalainen, 2008, p. 130). The cross-analysis will be taken for all individual cases' reports to develop the cross-cases report (Yin, 2009, p. 57) and to be presented in tables and figures.

Finally, another run of analysis took place, which is the thematic analysis. The thematic analysis tables were designed to collect the data under each of the initial themes (QM, CSR, relationship and integration) from all organisations to focus on finding more important data with regard to these themes (Creswell, 2012, p. 101). This was in addition to the cross-analysis of the cases' reports and tables.

The analysis can adopt different methods for the realisation of the research objectives. It means that the qualitative data can be analysed qualitatively as well as quantitatively. The type of data in this research is qualitative and the methods used are qualitative methods, interviews and documentary analysis. The data obtained by the interviews was qualitative and was analysed qualitatively. Yet, data of the analysis needed some transformation of the qualitative data into numeric data to show the volume of each category of some important results. Having this in this research may be considered as using two data analysis methods, which is called "mixed analytic methods" (Yin, 2010, p. 291).

The flowchart in figure 4.5 demonstrates the basic processes of the analysis, which summarises the processes explained above. The analysis started with building the analytical framework, which contains the aim, objectives, research questions, themes, interviews and documentary questions and codes. This framework is followed by the data collection; at the same time, the data categorisation depended on the themes and codes in the framework. In the process of categorising the data, some new codes had emerged that required a refining process for the analytical framework and then revisiting the categorisation process. The coding processes followed the categorisation, which was the stage when the individual reports were written and the

tables were developed. After writing the individual reports and developing the tables, the cross-analysis and thematic analysis took place that allowed more tables to be developed and the results reporting and discussion were started accordingly.



It is important to mention that the interval points between each two steps of the analysis there were evaluation checkpoints of the procedures and processes of the research. In the interval 1 there was the pilot study, which will be explained in section 4.10.1.1 later in this chapter. In intervals 2 and 3 the member-checking, in section 4.10.1.4, was the evaluation procedure to check the progress in this stage. Intervals 4 and 5 were the time to check the outcomes by peer review, which will be discussed in section 4.10.1.5. Then the audit trail, in section 4.10.1.6, was conducted to check the overall results and reporting.

4.10 Research Evaluation

The terms “validity” and “reliability” have been used for a long time in quantitative research for the evaluation of the research. Validity and reliability in quantitative research are meaningful and measurable. They are recognised for their usefulness in terms of testing and examining important aspects of the research such as the

suitability of the tools and the stability of the results. Unlike quantitative research, the terms for testing and examining tools and results of qualitative research are not yet well-defined and recognised. According to Riege (2003, p. 81), the corresponding tests in qualitative research are confirmability, credibility, transferability and dependability. The meanings of these tests are: “

- *Confirmability is analogous to notions of neutrality and objectivity.*
- *Credibility is the parallel construct to internal validity which involves the approval of the research findings by either interviewees or peers as realities may be interpreted in multiple ways.*
- *Transferability is analogous to the function of external validity or generalisation in conventional quantitative research. This is achieved by showing similar or different findings of a phenomenon amongst similar or different respondents.*
- *Dependability is analogous to the notion of reliability in quantitative research which shows indications of stability and consistency in the process of inquiry”* (Riege, 2003, pp. 81-82).

Before explaining the distinctions between research evaluation procedures in qualitative research, it might be useful to define what is meant by the terms “validity” and “reliability” as these were the most often applied terms in this research’s evaluation procedures.

According to Winter (2000, p. 2), the definition of “validity” by Hammersley (1987, p. 69) is the much-cited one, which is: “*An account is valid or true if it represents accurately those features of the phenomena that it is intended to describe, explain or theorise*”. Also, Saunders *et al.* (2009, p. 603) gave another definition and it was repeatedly cited in business research, which is: “*The extent to which data collection method or methods accurately measure what they were intended to measure*”.

The term “reliability” focuses on the “*extent to which results are consistent over time... and if the results of a study can be reproduced under a similar methodology, then the research instrument is considered to be reliable*” (Joppe, 2000, cited by Golafshani, 2003, p. 598).

However, while reliability and validity are used separately in quantitative studies, these terms are not dealt with separately in qualitative research. The research evaluation terminology in qualitative research uses terms that encompass both, such as credibility, reflexivity, transferability and trustworthiness (Golafshani, 2003, p. 600).

In general, these terms are meant to be replacements for validity and reliability in qualitative research, therefore it is necessary to set up trust on the methods, confidence in the findings, minimise bias and maximise truthfulness (Creswell & Miller, 2000, p. 124).

Qualitative researchers need to present the credibility of their studies. However, Creswell and Miller (2000, p. 124) highlighted the fact that the terms that replace validity in qualitative research were causing confusion for researchers. Thus, the process of research evaluation in such research depends entirely on the researcher himself as an instrument of the research (Patton, 2002, p. 14), and on the researcher's perspectives of what in his research needs to be validated (Winter, 2000, p. 4).

In this case, several practical procedures were suggested to enable qualitative researchers to ensure the credibility of their studies, to which they could apply one or more of those procedures. Qualitative researchers argued that it is more important to follow a procedure that can demonstrate the credibility of the research than being confused in attempting to define the replacement notions of validity within their qualitative research (Creswell & Miller, 2000, p. 129).

4.10.1 Procedures of research evaluation

As mentioned above, the selection of research evaluation procedures in qualitative studies depends on the researcher, how he is going to build the credibility and test it within his research. Silverman (2011, p. 360) emphasised that the qualitative researcher ought to guarantee transparency through all the research. This can be approached by providing detailed clarification and explanation of the research strategy and methodology in all stages, from collecting the data to drawing conclusions. Furthermore, to ensure that the interpretation follows a systematic methodology that is clear and explicit. The author of this research claims that detailed clarifications of the processes and procedures of the strategy and methodology of this

	Procedures	Design	Collection	Analysis	Reporting
1	Pilot study	□	□	□	
2	Reflexivity	□	□	□	□
3	Triangulation			□	
4	Member checking		□		
5	Thick description		□	□	□

research have been given to the best of his knowledge in the sections on methodology, data collection and data analysis. This claim has undergone the validation process by employing some validity procedures.

The author employed five procedures to ensure more credible results. The selection of these procedures was based on the suggestion of Creswell and Miller (2000) in their study where they advocate the selection to be from the three lenses from around the research. The three lenses are: the lens of the researcher, the lens of the participants and the lens of people external to the study (Creswell & Miller, 2000, p. 125). Under each lens there are procedures that can be opted for, depending on the paradigm of the research. It is not incorrect if the researcher adopted procedures from different paradigms as long as the researcher believes they are relevant and suitable for his research (Winter, 2000, p. 2). The following procedures were used in this research, matched with the different lenses (Creswell & Miller, 2000, p. 126):

- *Researcher lens*: Research reflexivity and Triangulation.
- *Participant lens*: Member-checking.
- *External lens*: Thick description, Peer review and Audit trail.

The pilot study was conducted in the very early stages of this research and it is considered as one of the procedures of evaluation as will be explained in section 4.10.1.1. These procedures should evaluate different stages of this research as shown in Table 4.4.

6	Peer review			<input type="checkbox"/>	<input type="checkbox"/>
7	Audit trail	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Table 4.4 The evaluation procedures against research stages. Source: The author.					

4.10.1.1 Pilot study:

Yin (2011, p. 37) encourages the use of a pilot study to check the reliability of one or more aspects of the research. Piloting some aspects of this research enabled checking the appropriateness of the interview questions and the interviews flow.

The aim of a pilot study is to “*help test and refine one or more aspects of a final study, for example, its design, fieldwork procedures, data collection instruments or analysis plans*” (Yin, 2010, p. 37). It is well known that thorough research design should have some kind of experimentation to ensure the appropriateness of the selected methods (Pritchard & Whiting, 2012, p. 338). Thus, the use of a pilot study is more often to test the data collection methods, tools and instruments. However, some believe that piloting qualitative research is not important and/or inappropriate because of the nature of this kind of research (Sampson, 2004, p. 398). In qualitative research, lessons can be learnt and improvements can be made continuously during the time of data collection and after each interview. Yin (2010) argued that a pilot study is as necessary in qualitative research as it is in any other type of research.

The pilot study for this research was done with three managers from different organisations and not from the sample of the study. The three organisations were located in Hail, Saudi Arabia, the hometown of the researcher. The organisations were from different sectors: telecommunication, manufacturing and healthcare. The arrangements were completed with each of them and they had been told that this is a pilot study to see whether the instrument and the questions for the interviews are appropriate to achieve what it was designed for. They were told that their identities would not be mentioned, that anonymity will be kept and the recording would not be kept. In addition, the organisations and the interviewees in the pilot study were chosen based on their accessibility. The organisations did not meet the main sampling criterion of the main study, which was the official recognition of CSR understanding and application. Therefore, there was no analysis following the pilot study. However, the researcher felt that he should have kept records and conducted the analysis and

reported findings of the pilot study even if they were not appropriate to be used in this research.

The pilot study also enabled the researcher to see the interviewees' preferences about the language of the interviews. All of them chose English for the interview. They explained that they knew that this is easier for the researcher to use and analyse without having to go through the translation process. Also, all of them agreed to allow the researcher to record their interviews.

It was noticed that some answers to some questions can answer other questions. The researcher attempted to tell them that they would be asked about this later and asked them to focus on one question at a time. This actually led the researcher to realise that some questions needed to be clarified and some questions needed their wording modified. Also, the method of asking was changed by giving more details when asking the questions to help the interviewees to be specific in their answers. For example, the two questions that were asking about the methods of SQM and CSR were not clear for some respondents, so the author decided to add more than one word to clarify the meaning, such as tools, standards.

In addition, it was difficult to be precise in terms of the time limit of the interview as it was specified to be from 45 min to 1 hour. Some of them were talking in detail at the beginning but they were giving very brief answers to the last few questions. Therefore, the researcher attempted to pay more attention to the control of the time and to give each question sufficient time.

A pilot study can add value for post-graduate students as a research training process (Yin, 2011). In general, the benefits reaped out of the pilot study were:

- 1- Gaining more confidence.
- 2- Having better control over the process of interviewing.
- 3- Better time management.
- 4- Better communication skills with the participants.

Another type of pilot study was done when the researcher turned to use the phone interview after some informants showed their preference to be interviewed by phone. Therefore, the researcher had to decide the most suitable way to undertake the phone interview. The test was made to ensure the quality of the recording system and to

choose the most comfortable place and convenient time. In addition, it was to see what impact this method could have on the respondent and how it would be different to the face-to-face interview. However, one pilot interview was not enough to come up with clear ideas for this.

Nevertheless, there were areas of improvement noted after each interview. This is the nature of qualitative research methods namely interviews and documentary analysis (Holloway, 1997, cited by Pritchard & Whiting, 2012, p. 2).

4.10.1.2 Reflexivity

In qualitative research, the researcher is the main instrument of the research; consequently, it is necessary to include a biography or some clarification about the researcher (Patton, 2002, p. 566). The clarification should include information such as education, experience, values and beliefs (Creswell, 2012, p. 251). In addition, the researcher should draw attention to his position, biases and assumptions (Merriam, 1988, cited by Creswell, 2012, p. 251). Patton (2002, p. 566) explained the purpose of the procedure of reflexivity: *“The principle is to report any personal and professional information that may have affected data collection, analysis and interpretation either negatively or positively”*. This would enable the reader to make their own judgment of how the position of the researcher has affected the research. According to Riege (2003, p. 84) such a procedure can be one of the procedures that increases the dependability of the research.

Accordingly, the author is a young male Muslim, who is also a Saudi Arabian national. He gained his undergraduate degree in the Kingdom of Saudi Arabia in Business Administration from King Saud University. His work experience was in his own and family businesses for nearly two years. His MSc is from the University of Portsmouth in Strategic Quality Management (SQM). The author is not claiming that he was above suspicion of bias. He was aware whilst conducting this research of the main factors that could cause any bias and was trying to avoid them. These factors can be summarised in these points:

- The author’s Master’s degree in Strategic Quality Management is from the UK, which could lead to a certain understanding of SQM, as it is stated in the literature that SQM can mean different things to different people or organisations (Venkatraman, 2007),
- his support of and advocacy of CSR and its impact,

- the context of this study was in his home country, which might have affected his objectivity,
- his religious beliefs and his belief in the Islamic law as being supportive of CSR, and
- his strong desire to foster accountability, transparency and governance in his home country.

Some authors have suggested that a researcher should provide details of the common factors of the research participants that may have an effect on their responses, openness and attitude toward the research:

- Most of the participants have only practical experience of the subject of the research and they do not have as much academic knowledge as the author. Thus, the researcher tried to clarify the questions by reading them in different ways. Some participants were not used to some terminology although they were applying it in their organisations. For instance, the abbreviation term CSR: some knew it in its full Corporate Social Responsibility, therefore, the interviewer had to read both. The terms: methods, tools, techniques, were replacements for each other.
- Since this research considers two concepts, SQM and CSR, the ideal respondent was one who had knowledge of the two fields. Some respondents had more knowledge of SQM than CSR and *vice versa*. The solution of this issue was that the researcher always gave the respondent the right to refer to the experts in the field that he/she was not fully aware of. Some of them asked to subsequently send the answers to the questions they could not answer during the interview.
- It is common in most research that some participants are more comfortable and willing to provide more details than others. The researcher found some people were not very comfortable with arranging the interview. Those people were given the same content of the informed consent verbally in Arabic to reassure them that they do not have to be anxious about the interview by telling them that they have the right to stop at any time they want and by clarifying the purpose of the research.
- The participants were from different backgrounds, cultures and nationalities.

From this may arise some variations in the understanding of several aspects that may affect the research, such as: understanding of the research process and dissimilarity of the understanding about SQM and CSR.

- In addition to the above point, the author gave the participants the choice to be interviewed in either Arabic or English. English was the language of the interviews except for one, which was conducted in Arabic. In the interview which was conducted in Arabic, the author asked the questions in English and the interviewee chose to respond in Arabic. Subsequently, the author translated the interview into English, and the interviewee checked his responses and agreed the English version.
- The variation in the sectors of the samples of this study might cause disharmony on the understanding of the two concepts SQM and CSR and how they were applied and perceived in each organisation. This will be discussed in detail in section 4.11.

4.10.1.3 Triangulation

Triangulation is widely known in qualitative research as a procedure to validate different stages and elements of the research by reducing the likelihood of the occurrence of bias. Triangulation, as mentioned before, is considered to be a validity procedure from the lens of the researcher that “*strengthens a study by combining methods. This can mean using several kinds of methods or data, including using both quantitative and qualitative approaches*” (Patton, 2001, p. 274). Creswell (2012, p. 126) cited Denzin (1978) who identified four types of triangulation:

- 1- *Data triangulation*: means to use more than one source of data.
- 2- *Theory triangulation*: means to use more than one theory perspective to interpret the data.
- 3- *Methods triangulation*: means to use more than one method to study the same issue.
- 4- *Investigator triangulation*: means to involve more than one researcher to study the same issue.

In some research, similar to this one, not all types of triangulation can be applied. The data triangulation and methodological triangulation were convenient to be employed in this research. The sources of data for this research, in addition to the literature review, were the representatives of several organisations as well as the representatives

of AccountAbility, SARCI and SAGIA. This could allow the researcher to study the issue of the research by investigating more than one source of data. The methods triangulation was employed since the research applied two methods. The two methods were interview and content analysis, which were different from each other in the collection and analysis of data.

Patton (2001, p. 557) described the incorrect expectation by many researchers of the aim of triangulation as only to find consistency amongst data and methods. He suggested that a qualitative researcher who is using different methods to study the same phenomenon “*should not expect that the findings generated by those different methods will automatically come together to produce some nicely integrated whole*” (Patton, 2001, p. 557). This should not prevent qualitative researchers from using triangulation to generate data in multiple approaches (Silverman, 2011, p. 370) as it can give deeper meaning from different data and methods (Guion, Diehl & McDonald, 2011, p. 1).

Having more than one type of triangulation would increase the credibility of the research (Riege, 2003, p. 83).

4.10.1.4 Member-checking

Member-checking is one of the procedures that fall under the participants’ lens. In this procedure, it is recommended to validate the research work from the participants’ point of view. It also called “*respondent validation*” (Silverman, 2011, p. 369). The application of this procedure of the method of interview is to take the transcribed interviews with the interpretation back to the participants to confirm that what has been written was what they meant (Creswell, 2012, p. 252). Creswell (2012, p. 252) cited Lincoln and Guba (1985) who considered this procedure as “*the most critical technique for establishing credibility*”. Also, Riege (2003, p. 83) stated that this technique is used for establishing credibility in qualitative research.

Member checking was applied in this research. After the author finished transcribing all the interviews and summarising them, the participants were sent the transcribed interviews by email. The participants were asked to check the notes of their interviews. The author gave them some time (one week) to allow them to check, comment and reply. The author used the ‘passive consent’ here by sending emails to respondents to inform them that if no response was received from any of them, then

the author would consider that as consent (see the email about member checking in Appendix 11).

The participants who responded to the email changed some words and added to some of the sentences. A small number of the participants replied to the member checking. For those who did not reply, the researcher assumed that they agreed to the content they gave in the interviews.

4.10.1.5 Rich and Thick description

This research applied this procedure by describing in detail the characteristics, the settings, the participants and the themes of the research throughout the thesis, to facilitate the reader's understanding of the transferability of the results, therefore, this rich picture is not set out separately (Creswell & Miller, 2000, p. 129). The determination of the transferability of research means whether or not the results of a piece of research can be transferred to other settings if they share the same characteristics (Creswell, 2012, p. 252). In this research, the researcher attempted to provide as much detail as he could, to allow the reader to live the experience of the research.

This procedure was considered as a basis for the other procedures of the external lens. It allowed the contributors to the peer review and audit trail to conduct the evaluation based on the rich and detailed information provided.

4.10.1.6 Peer review

The last lens is the external people's lens that has two procedures applied in this research to allow external viewpoints to check the validity of the research. The first procedure was peer review. The peer review requires allocating a few people who are external to the research to play the "devil's advocate" role (Creswell, 2012, p. 251) by challenging the researcher, questioning the methods, analysis and the results of the research to check its robustness, credibility and meaningfulness (Riege, 2003, p. 83). The name 'peer review' reflects the fact that this practice should be carried out by those who are familiar with the topic of the research and with the process of research (Creswell & Miller, 2000, p. 129). There were some people at the university where the author was doing his research who could perform the role of peer reviewers who the researcher had chosen.

This author provided the framework that consists of the aim, objectives, research questions, themes, interview questions and codes as well as the interviews and documents material. The first peer reviewer followed the guidance and protocol of the analysis and had asked a few questions regarding the structure of some tables. The first comment she had was that more explanation was needed for the meanings of the codes and themes that have been used in the tables. The author claimed that the codes that have been found in the data would be explained within the results' discussion. In spite of this fact, the author considered developing more explanations in order to make the methodology and analysis even easier to be retraced. Other than this comment, the first peer reviewer found the framework and the analysis methodology and protocol reasonable and meaningful. She commented that the use of tables was helpful to make the analysis understandable and allowed her to link of the items of the research with each other, i.e. the purpose, themes, questions and codes.

The second peer reviewer was a fellow researcher who was provided with the material of this research. The second peer reviewer commented on the material in different places and asked for some clarification in some parts of the research. The main comments and questions were as follows:

- There is some repetition in a few parts of the research. The author checked these parts and found that some of them were redundant repetitions, which were deleted. In some other places the repetition was important for the sequence of the processes of conducting this research and the overlapping in writing them. So, the author has changed some and left alone what was important and should not be changed.
- Some statements that the author made needed more support from either the literature review or the results from this research. The author has supported these statements with more evidence.
- When explaining something the reader may not be at the same level of experience of the research topics, thus, there was a need for more clarification or examples to provide the reader with comprehensible descriptions. This also supported the commitment that this researcher has made to provide 'rich and thick description' as explained in section 4.10.1.4.

- In the research methodology chapter the peer reviewer questioned the population and sampling techniques, to which the author responded by inserting detailed explanations.
- In the results chapter, the peer reviewer suggested that it would be better to have different illustration methods rather than the tables, especially with the number of participants in each answer and the frequencies. Therefore, the author developed new figures to highlight the frequencies of answers of each of the majority of the tables.
- There was a need to define some of the terms that have been used in the results and discussion; the author subsequently defined these terms.
- In the tables that collect the analysis results, the peer reviewer asked about the participants of this research that did not contribute to some of the tables. Thus, the author provided some explanation of the possible reasons that they did not contribute to these tables and with supporting statements.
- The last comment was about the flow of the sections. In a few sections the flow was not clear which required some extra sentences to lead from one part to another.

These comments from the peer review were helpful in considering how to improve the readability of the research and how a reader could perceive the statements of the author. By doing so, the logical theme of this research was improved, which makes the research more coherent.

4.10.1.7 External Audit

The second procedure of the external people lens is External Audit. Creswell (2012, p. 209) suggested that this procedure should be conducted by someone who has no connection with the research. The external auditor(s) review the study to “*examine both the processes and products of the research and determine the trustworthiness of the findings*” (Creswell & Miller, 2000, p. 128). To apply this procedure, the author had approached a few people who could be chosen to conduct the External Audit. The decision was to choose a person who had done their postgraduate studies so they would be knowledgeable about the field of research and who also has some research experience.

This author opted for one based on his background in academia, meanwhile he has no connection to the research. Thus, he was chosen as the author assumed he would be able to evaluate the research and provide an independent and impartial view of its processes and products. The external auditor was provided with the whole thesis and the author explained the role he is required to play. He replied to the researcher and sent some comments, which are:

- 1- There was repetition in some parts of the research, which did not add any importance to the research. This author found that he was right and deleted some of the unnecessary sentences.
- 2- He asked for some more explanation about the process of choosing the documents that were analysed. This author found that the problem was about the phrasing and thereby rephrased a couple of sentences to make the meaning clearer.
- 3- He asked about some words, such as ‘Almuhseneen’ and ‘Almuhsenun’, which are Arabic words that this author used in some quotations from the Holy Quran or hadith. The external auditor was not sure about the difference between them with the slight difference of the spelling. This author explained that this difference was because of the grammatical position of the word that changes the spelling of the word in Arabic language. However, this author believed that there is no need to add more explanation about this point as the meaning is given in English.

Otherwise, the external auditor expressed no concerns about the trustworthiness of the study and commented that “*the thesis is straightforward and it shows a logical progression from statement of problem to the recommendations*”.

4.11 Generalisability and representativeness

The Table 4.5 below illustrates the sectors that were involved in the sample framework of this study and it shows the number of samples and responses from each sector. By this classification the anonymity of the organisations is guaranteed. The healthcare has been considered as a separate sector from the service sector due to its unique characteristics, as it is heavily regulated, supervised and controlled, which differentiate it from the rest of the service organisations in this study and in general.

	Sector	Sample	Responses
1	Petrochemical	4	4
2	Service	3	3
3	Manufacturing	5	5
4	Healthcare	3	2
5	Construction	4	0
6	Telecommunications	1	0
Total		20	14
Table 4.5 Sectors' samples and responses. Source: The author			

According to the Table, some sectors have a full number of responses; these are petrochemical, service and manufacturing. The healthcare sector has two responses out of three invitations. Two sectors have no responses, which are construction (four invitations) and telecommunication (one invitation).

The sample of this study was based on a non-probability sample as explained earlier in this chapter. According to Saunders *et al.*, (2009, p. 213), generalisability is limited when using this sampling technique. While not statistically representative, the sample covers quite a wide range of sectors, though all the organisations are large-sized. This may provide a degree of generalisability to similar sectors and similar sized organisations in Saudi Arabia. The researcher claims that the conclusions of this research would be transferable to organisations in contexts where the characteristics of doing business are similar, i.e. business ethics, values and challenges, for example, other Islamic countries and, potentially cultures that adhere to a basically monotheistic belief. In addition, these conclusions could be transferable to those organisations that have similar implementations of SQM or/and CSR.

Further work with smaller organisations is recommended. Additionally, this sample is drawn from the most experienced organisations with respect to the application of

CSR/QM. Thus, their responses may be presumed to be more informed than the less experienced ones, which therefore better informs an exploratory study such as this.

Additionally, any further needs for more generalisable and representative results can be conducted separately for a specific sector following the same methodology of this research.

This Chapter studied research philosophy stances, approaches, strategies and methods and picked from them those with a high suitability to realise the aim and objectives of this research. In addition, it discussed some other important issues, such as the research evaluation procedures that have been applied in this work.

5. Research Findings and Discussion

5.1 Introduction

This chapter incorporates two main sections of the research, which are the results and the discussion. Some researchers prefer to separate these two parts in different chapters. However, for the type of data collected and results, this author is in favour of incorporating the two parts in one chapter.

In addition, the chapter is organised based on the questions of the research. This eases the linkage between the questions and the findings of the research to highlight the purpose of them and to link them with the research aim and objectives.

Before reaching the research findings and discussion, it is important to illustrate a few points regarding the process of the analysis that produced the findings.

First, the analysis followed the steps mentioned in section 4.9. The codes that were developed to make the analysis easier and reasonable were used in the analysis. However, a few more codes were added into the list of codes, which the data of each sample have revealed.

Second, the sample of this research has been labelled and numbered to ensure the anonymity of the participants. Nonetheless, the labelling still can give an idea of which sector the organisation is from as shown in Table 5.1. Therefore, the reader would be able to make their own analysis based on the sectors' participation and responses. The focus group, as explained earlier, was conducted with three of the experts who were in charge of the initiative of SARCI and represent three different parties. Their answers are labelled with the letter (E). Their participation was taken as one of the cases in the analysis.

N	Sector	Sector label
1	H	Healthcare
2	M	Manufacturing
3	P	Petrochemical
4	S	Service
Table 5.1 Sector labelling. Source: the author.		

Third, Table 5.2 shows the type of participation in the two methods, the interview and the documentary analysis, of each organisation.

N	Label	Interview	Document
1	H1	✓	×
2	H2	✓	✓
3	M1	✓	✓
4	M2	✓	✓
5	M3	✓	×
6	M4	×	✓
7	M5	×	✓
8	P1	✓	×
9	P2	✓	×
10	P3	✓	×
11	P4	✓	✓
12	S1	✓	✓
13	S2	✓	✓
14	S3	✓	×
Total		12	8
Table 5.2 Participation of each method. Source: the author.			

Fourth, the analysis was conducted on 21 elements. These elements consisted of the focus group, interviews and documentary analysis. The Table 5.3 shows the number of elements of each method.

N	Element	Number
1	Focus Group interview	1
2	Interview	12
3	Document	8
Total		21
Table 5.3 Number of elements analysed. Source: the author.		

Fifth, several tables were developed to organise the findings' collection and presentation. Some researchers prefer to present what was found in texts in a tabular or figure forms (Creswell, 2012, p. 187). This depends on the type of research and findings. In this research, the tables are built upon the research questions, as they contain the answers to these questions. This has allowed the researcher to focus more

on the main point of the research by extracting the most important answers from the reports.

Finally, the understanding and use of the terminology by practitioners is less exact than the formal theoretical definitions. For example, the majority of the participants in this study were actually using some terms such as QM or TQM to refer to something quite dissimilar to the academic definitions of these terms. This research is concerned with SQM, which did not seem to be well-known by the participants and was not used very much by the interviewer so as to avoid any confusion. However, all the terms that were used by the respondents were under SQM as the meaning explained earlier.

In the next section, and as mentioned above, the research findings and discussion will be organised in accordance with the research questions, which are:

- A- What are the aspects and dimensions where a relationship between SQM and CSR exists?
- B- What is the nature of the relationship between SQM and CSR within Saudi Arabian organisations?
- C- What are the benefits of the integration between SQM and CSR from the Saudi Arabian organisations' perspectives?
- D- What are the barriers to establishing a relationship and integration between SQM and CSR in Saudi Arabia?
- E- What are the opportunities and motivations for establishing a relationship and integration between SQM and CSR in the context of Saudi Arabia?

5.2 Results of the individual cases

This section will show the analysis of the individual cases. The analysis of each case will be shown in accordance with the five research questions above. The individual cases' analysis will focus on presenting the results of each organisation in terms of its SQM and CSR. Some important points will be discussed individually and then the full discussion follows in the cross-cases analysis. There will be some phrases which are the codes which cover different topics, such as views, natures, benefits and barriers which will be written between quotation marks but not italicised.

5.2.1 The case H1:

- *What are the aspects and dimensions where a relationship between SQM and CSR exists?*

The areas in common provided by the respondent from H1 were four areas. She mentioned “employees’ rights and satisfaction”, “waste reduction”, “environment” and “documentation and use of data”.

- *What is the nature of the relationship between SQM and CSR within Saudi Arabian organisations?*

Under this question there are four categories that the study asked about which are the “view of SQM and CSR”, “the level of the integration”, “the method of the integration” and “the nature of the integration”.

In respect to the view of SQM and CSR, H1 has an holistic view of both SQM and CSR. The respondent articulated some statements which support the view of “holistic SQM” by saying “*QM is an essential part of every department and everything we do*”. Additionally, she said “*responsible practices are something we take very seriously starting from our mission to our daily operations*” which indicates a view of “holistic CSR”. Furthermore, she explained that “CSR is a core value” in H1. In addition and more importantly, the respondent explained that, as H1 is a healthcare organisation, it has the view that “CSR is guiding SQM standards”.

The respondent presented that they have a “major integration” in H1. This is consistent with the areas in common she noted earlier about SQM and CSR and to the views that consider SQM and CSR holistically and to have CSR as a core value as well as for the guidance of SQM standards.

However, this respondent did not contribute any answer to the question about the method of integration, meanwhile the H1 respondent clarified that as H1 is working in the heavily regulated healthcare sector, it must pursue the highest levels of SQM and CSR. This seems to be a contradiction, but it can be perceived that H1 has a special methodology for healthcare that allows the implementation of both SQM and CSR, but is not recognised by the organisation as a method that is specifically meant to integrate them together.

- *What are the benefits of the integration between SQM with CSR from the Saudi Arabian organisations' perspectives?*

Two benefits were mentioned of the integration, which are “making CSR more manageable and auditable” and “systematic implementation of CSR”.

- *What are the barriers to establishing a relationship and integration between SQM and CSR in Saudi Arabia?*

The respondent believed that the barrier to having CSR well-integrated is the “lack of national structure of CSR”. She said *“the problem about this in this country is that it is still not structured and its application is not systematic”*.

- *What are the opportunities and motivations for establishing a relationship and integration between SQM and CSR in the context of Saudi Arabia?*

Regarding the opportunities and motivations for the integration, the respondent did not provide any opportunity but provided one motivation for it. The reason can be that this organisation started as a responsible business, thus they are not looking to find opportunities for what they already believed. This reason can be derived from the statement of the respondent, as she said *“it is something we would like to see integrated through all our operations... because we started as a responsible business from the beginning and it is core of what we do”*. The motivation of having this responsible business where SQM and CSR can be integrated is “Islamic teaching” as the respondent stated, *“We have Islamic rules and obligations of responsibility. This would be a motivation that leads to a good implementation of CSR in our countries”*.

5.2.2 The case H2:

This unit of analysis has participated in the interview and documentary analysis and thus the following answers are from the combined report of analysis of both.

- *What are the aspects and dimensions where a relationship between SQM and CSR exists?*

In this organisation, the respondent mentioned five areas which he thought are in common between SQM and CSR. These areas are “employees’ rights and satisfaction”, “health and safety”, “environment”, “audit” and “documentation and

use of data”. For example, the respondent said that SQM and CSR are working together in H2 in *“system and reporting methodology... data collection, documentation and audit”*.

- *What is the nature of the relationship between SQM and CSR within Saudi Arabian organisations?*

The H2 spokesman has four views of SQM and CSR, which are “holistic SQM”, “holistic CSR”, “SQM controls CSR” and “strategic CSR”. He explained that both SQM and CSR are holistic concepts that have application and influence at all levels, as H2 is a healthcare organisation. At the same time, SQM has the control over CSR as the first has a *“solid and supportive system as it ensures the hierarchy, infrastructure, reporting mechanism, data collection methods and improvement tools”*. Additionally, H2 has its CSR in place strategically, as their document shows how CSR is important for the strategic position and plans, as well as the core values.

Based on the above, it can be seen that H2 has the level of integration as “major integration”. The respondent responded to this point that *“practically in our organisation the vice-chairman of the CSR committee is the QM director, so by this we are building a solid integration”*.

Linked to the previous quote, the H2 respondent supported the method that their *“CSR committee involves SQM representatives”* as they practise in the organisation. He added *“I think the best way is to have a CSR committee that has representatives from QM and different divisions... to act as a supervisor that implements and monitors CSR implementation in the organisation as a whole... this committee should use the tools and systems of QM”*.

From these statements it appears that the nature of the integration that H2 has is “formation and implementation”, which means that SQM and CSR are affected by one another in the formation process and one is assisting and/or justifying the implementation of the other.

- *What are the benefits of the integration between SQM with CSR from the Saudi Arabian organisations’ perspectives?*

The three benefits of integration that the respondent mentioned are “making CSR more manageable and auditable”, “unifies system that makes SQM and CSR essential parts of it” and “the confidence and trust of the company as SQM and CSR would be clear together”. The first two benefits are consistent to the nature of integration that H2 has, which was mentioned in the previous question.

- *What are the barriers to establishing a relationship and integration between SQM and CSR in Saudi Arabia?*

The only barrier that H2 is aware of is “lack of understanding both SQM and CSR”, as the respondent said *“the awareness and education are the main barriers... employees need to become aware of the relationship between both concepts”*.

- *What are the opportunities and motivations for establishing a relationship and integration between SQM and CSR in the context of Saudi Arabia?*

This respondent did not give any answers for the opportunities and motivations, which can be justified that some healthcare organisations regard such practices as a ‘must’ without any need to be based on an opportunity or a motivation. As mentioned earlier, this sector is heavily regulated and thoroughly supervised, overseen by the Ministry of Health. Also, it was explained by the respondents from this sector that as H2 is a healthcare organisation it is pursuing the highest levels of QM, and as the H2 organisation started as a response to the need for responsible healthcare services, their main focus is on the values and principles of CSR.

5.2.3 The case M1:

- *What are the aspects and dimensions where a relationship between SQM and CSR exists?*

In M1, which is a manufacturing organisation, there are six areas in common between SQM and CSR. Those areas were from respondent answers and from the document, which are “health and safety”, “waste reduction”, “environment” “transparency”, “customer satisfaction”, and “quality of product”. The respondent explained that as a manufacturing company that is working in a vulnerable field, those areas are considered from both SQM and CSR. He explained that the reason these areas

became areas in common between SQM and CSR for M1 was due to its sustainability strategy, which M1 thought it covers the main concepts of both SQM and CSR.

- *What is the nature of the relationship between SQM and CSR within Saudi Arabian organisations?*

M1 has five views of SQM and CSR according to the respondent and the document. Firstly, they have a view of “holistic SQM” as the respondent stated that SQM is in everything and every department. On their document, it is clear from their CSR vision and strategies that they have a view of “holistic CSR”. Meanwhile, the respondent stated “*we have standards for everything we do... we start that from our mission and we maintain that in everything we do*”, which suggests that SQM is overseeing everything including CSR. This is the third view that M1 has: “SQM controls CSR”. Also, the respondent mentioned some charity and philanthropic activities as their effort of CSR which adds a new view of CSR in M1: “CSR as philanthropic activities”.

In their document it appears that that M1 has another view of CSR, which is “strategic CSR”; also the respondent stressed this point, by saying “*our management have decided to institutionalise CSR, organise it and link it to strategy*”.

However, the respondent when he was talking about the level of integration said “*right now CSR is not given as much importance as QM and we are far behind... I think it will be a long journey to the integration*”. This statement and the statements above show that the level of integration in M1 is “possible integration”. It seems that M1 has the basis of understanding and awareness of the integration, but there is no evidence that they have anything integrated already.

The respondent thought that “sustainability” can be considered as a method to integrate these two concepts. However, M1 interviewee did not mention how precisely this can be.

The last point in this respect, the respondent seems to view the nature of the integration between SQM and CSR as “management and direction”.

- *What are the benefits of the integration between SQM with CSR from the Saudi Arabian organisations’ perspectives?*

There were two benefits of the integration that this respondent provided. The first one is “systematic implementation of CSR”, he said *“I think it would have more consistency and systematic procedure if CSR integrated with QM”*. The second is “moving CSR from isolated initiatives to be part of the system”.

- *What are the barriers to establishing a relationship and integration between SQM and CSR in Saudi Arabia?*

The respondent from M1 had mentioned three barriers which are “lack of understanding of both SQM and CSR”, “CSR is not given importance as much as SQM”, and “lack of expertise within the organisation”. This explains to some degree why M1 has “possible integration” as its level of integration between SQM and CSR.

- *What are the opportunities and motivations for establishing a relationship and integration between SQM and CSR in the context of Saudi Arabia?*

In terms of the opportunities, M1 did not show any opportunity for the integration but he did mention two motivations for it. These motivations are “contribution to the national development plans” and “recognising the relationship between SQM and CSR”. For the latter, the respondent said *“if we appreciate quality well, and CSR as well, we will be able to see them integrated”*.

5.2.4 The case M2:

- *What are the aspects and dimensions where a relationship between SQM and CSR exists?*

The respondent of M2 noted three areas in common between SQM and CSR, which seem all strongly associated with the manufacturing sector. These areas are “health and safety”, “doing no harm” and “risk management”.

- *What is the nature of the relationship between SQM and CSR within Saudi Arabian organisations?*

In terms of the views of SQM and CSR in M2, it has four views. The first three can be expressed as a view of SQM and CSR holistically; meanwhile, SQM has the control over CSR. The three views mentioned were “holistic SQM”, “holistic CSR” and “QM

controls CSR". The respondent said *"you should use QM to monitor, guide and control your CSR"*.

On the other hand, the respondent mentioned some philanthropic activities, which indicate an extra view that is "CSR as philanthropic activities".

When the respondent was asked about the level of integration they have, he explained that in their business it is difficult to do so, but he added *"if we have a structured business and culture so we will integrate them"*. He clarified this point that because they are doing projects for different companies in various countries, so this instability and the lack of clarity of culture and business make the integration difficult. Accordingly, the level of integration that M2 has is "possible integration".

Furthermore, in M2 ISO 26000 is seen as a good method for integrating SQM and CSR, and they were studying its application in the organisation.

In M2 they think *"SQM is the pipeline through which the CSR projects flow in practice"*. This statement and some other statements by the respondent indicate that their perception about the nature of integration to be "management and direction" as well as "formation and implementation".

- *What are the benefits of the integration between SQM with CSR from the Saudi Arabian organisations' perspectives?*

In M2, three benefits of the integration between SQM and CSR were found, which are "systematic implementation of CSR", "return on investment" and "greater exposure of CSR". He explained the second benefit by saying *"if you apply QM to CSR you will end up with "ROI" as you have more robust CSR outcomes"*.

- *What are the barriers to establishing a relationship and integration between SQM and CSR in Saudi Arabia?*

The barriers that the respondent mentioned were four. They are "CSR is not given importance as much as SQM", "unstructured business and culture of work", "lack of trust between the responsible people for both" and "lack of communication". The respondent said *"lack of trust... concerns that QM would be a barrier for CSR... QM people do not see CSR as a core business... lack of communication"*.

- *What are the opportunities and motivations for establishing a relationship and integration between SQM and CSR in the context of Saudi Arabia?*

The respondent thought that ISO26000, in addition to being a method of the integration, can be an opportunity that leads the organisation to the integration. There is no motivation for the integration mentioned by this participant.

5.2.5 The case M3:

- *What are the aspects and dimensions where a relationship between SQM and CSR exists?*

This manufacturing company M3 has six areas in common. The respondent stated the areas “health and safety”, “waste reduction”, “environment”, “quality of product”, “doing no harm” and “compliance to standards and regulation”.

- *What is the nature of the relationship between SQM and CSR within Saudi Arabian organisations?*

The respondent expressed two views of SQM and CSR in M3. The first is “holistic SQM” as he said, for example, “*QM looks at the processes from the first step to the last... from the input to the output*”. The second view is “SQM controls CSR”. The respondent explained more than once that SQM has the control over CSR, for example, he said “*QM defines the control points, CSR can use this and here QM audit CSR activities*”.

As a manufacturing company, M3 has combined SQM and CSR in some areas, such as environment and health and safety, therefore, it seems that the level of integration they have in this organisation is “minor integration”.

The other piece of information which also indicates that they have “minor integration” is that the respondent thought that adding any CSR standard to the Integrated Management Systems (IMS) would be considered as a good method in this regard. However, the IMS usually has the focus to integrate mainly the standards of three areas, which are quality management, environment and health and safety. He gave an example of the standard that can be used for this, which is “ISO 26000”, but he stated that they are not using it in their organisation.

From the statements of the respondent, it can be said that M3 supports two types of nature of the integration: “management and direction” and “formation and implementation”. The respondent, for instance, said *“QM will help your CSR implementation and both would make the organisation sustainable”*.

- *What are the benefits of the integration between SQM with CSR from the Saudi Arabian organisations' perspectives?*

The benefit that this respondent gave is related to his last statement above. The benefit is “making CSR more manageable and auditable”. The respondent stated *“CSR comes only when you have a solid QM system, otherwise you would not be able to have a solid and consistent CSR”*.

- *What are the barriers to establishing a relationship and integration between SQM and CSR in Saudi Arabia?*

The respondent mentioned two barriers to a successful integration which are “lack of understanding of both SQM and CSR” and “top management commitment”. He said that the main barrier is the lack of the top management commitment: he emphasised that the integration is *“a top management driven activity”*.

- *What are the opportunities and motivations for establishing a relationship and integration between SQM and CSR in the context of Saudi Arabia?*

As to the opportunities, M3 indicated two opportunities which are “SARCI” which is considered as the only generic national index for CSR, and “integrated management systems”, that if the organisation has IMS so that would encourage adding a CSR standard to the already existing systems.

On the other hand, the respondent mentioned one motivation for the integration which is “contribution to the national development plans”.

5.2.6 The case M4:

- *What are the aspects and dimensions where a relationship between SQM and CSR exists?*

Before reporting the result of this case, it is worth mentioning that M4 has participated in this study by only one of its document. The area that is found as an area of both SQM and CSR is “audit”.

- *What is the nature of the relationship between SQM and CSR within Saudi Arabian organisations?*

Based on the information available in the document of M4 it seems that there are two views of CSR, which are “holistic CSR”, and “strategic CSR”. In the document, it stated, as an example, that “*CSR remains a vital element of the management... it forms an integral part of the organisation’s philosophy and strategy*”.

The level of integration that the document of M4 informs is “possible integration”, as there is a basis of the integration by viewing CSR holistically and strategically as well as recognising at least one area in common between SQM and CSR. However, there is no direct evidence of such integration.

In terms of the method of the integration, the document did not show any relevant information on this point.

The nature of integration that can be understood from the document is “values and strategies”, where the document demonstrated the main systems, of which QM was one, it linked the role of CSR with it by having it to “*create superior value for business and community*”.

- *What are the benefits of the integration between SQM with CSR from the Saudi Arabian organisations’ perspectives?*

From the previous point, the M4 document indicates that having CSR integrated will “result in a sustainable system” which is considered as a benefit in this context.

- *What are the barriers to establishing a relationship and integration between SQM and CSR in Saudi Arabia?*

There was no relevant information to answer this question.

- *What are the opportunities and motivations for establishing a relationship and integration between SQM and CSR in the context of Saudi Arabia?*

There was no relevant information to answer this question.

5.2.7 The case M5:

- *What are the aspects and dimensions where a relationship between SQM and CSR exists?*

Similar to the previous case, this organisation participated in the documentary analysis only. The document shows the areas of CSR, of which some were areas in common between SQM and CSR. These areas are “health and safety”, “waste reduction”, “environment”, “transparency” and “audit”. These areas were extensively emphasised by the SQM literature and have been practised by applying the standards that helped in their introduction and application such as ISO standards, lean, and six sigma.

- *What is the nature of the relationship between SQM and CSR within Saudi Arabian organisations?*

From the document it can be seen that M5 has two views of CSR, which are “holistic CSR” and “CSR as philanthropic activities”. For the first view it is stated in the document: *“we aim to pioneer new solutions for sustainable development while continuing to shape our business responsibly and increase our economic success; this ambition encompasses all of our company’s activities along the entire value chain”*.

According to the previous quote and the areas that they considered as CSR areas and their sustainability programmes, it can be said that the level of integration of M5 is “major integration”.

However, M5 did not show any information about the methods of such integration other than mentioning sustainability. From the document, it is clear that M5 is using sustainability in the strategic level, but it is not clear if it is used as a method that enables them to integrate SQM with CSR. Therefore, M5 did not contribute to this point of any method.

Nevertheless, by mentioning sustainability in the document, M5 seems to incorporate SQM and CSR with each other in their sustainability. This in different parts of the document indicates that by this strategy they are using the elements of SQM and CSR

collectively as the same thing. Thus, M5 can be given the nature of integration which is “SQM and CSR are the same thing”.

- *What are the benefits of the integration between SQM with CSR from the Saudi Arabian organisations' perspectives?*

In the document there is an emphasis on the benefit of their strategy of bringing these concepts together, which is “supporting innovation in processes, products and solutions”.

- *What are the barriers to establishing a relationship and integration between SQM and CSR in Saudi Arabia?*

There was no relevant information to answer this question.

- *What are the opportunities and motivations for establishing a relationship and integration between SQM and CSR in the context of Saudi Arabia?*

There was no relevant information to answer this question.

5.2.8 The case P1:

- *What are the aspects and dimensions where a relationship between SQM and CSR exists?*

P1 is the first petrochemical company in this research. The respondent stated four areas in common between SQM and CSR, which are “employees’ rights and satisfaction”, “health and safety”, “customer satisfaction” and “supplier satisfaction and improvement”.

- *What is the nature of the relationship between SQM and CSR within Saudi Arabian organisations?*

In terms of the views of SQM and CSR, the respondent indicated three views which are “holistic SQM”, “holistic CSR” and “strategic CSR”. For example, the respondent said “*SQM is a structure that governs the whole organisation*”. At the same time, CSR is viewed holistically, as the respondent said “*the new view of CSR is to integrate it into almost all the systems and functions of the organisations*”. Also, the respondent

said about strategic CSR *“we make sure that CSR is built within the whole strategy and detailed objectives of the organisation”*.

The respondent explained that in P1 they have seven main dimensions to which CSR is going to be fully integrated. Each of these dimensions has a set of elements to be covered. In this practice they are following ‘Responsible Care’ which is the initiative that aims to assist petrochemical companies to act more responsibly by involving CSR in almost all dimensions of the business. Therefore, P1 shows a level of integration which is “major integration” and the method that the respondent mentioned as a method of the integration between SQM and CSR is “Responsible Care by GPCA”. This initiative was discussed in the literature chapter in section 2.6.1.7.

Regarding the nature of the integration, the respondent mentioned “formation and implementation” and at the same time asserted the nature of integration to be “SQM and CSR are the same thing”. The respondent said *“at the end of the day it is one body that has QM and CSR together”*. It was also said that *“in our work instructions you can see that you cannot do anything if you are separating them... everything we do in our daily basis has elements of QM and CSR together in it”*.

- *What are the benefits of the integration between SQM with CSR from the Saudi Arabian organisations’ perspectives?*

After mentioning all these views of SQM and CSR by P1 and their level of integration, it is not surprising for them to mention five benefits of the integrated SQM and CSR. The respondent mentioned “systematic implementation”, “unified system that makes SQM and CSR essential parts of it”, “the confidence and trust of the community as SQM and CSR would be clear together”, “moving CSR from isolated initiatives to be part of the system” and “stakeholders’ participation and involvement in the company”.

- *What are the barriers to establishing a relationship and integration between SQM and CSR in Saudi Arabia?*

Only one barrier was mentioned by the respondent which is “lack of understanding of both SQM and CSR”. The respondent said *“no much barriers for our organisation at least, once we have the understanding we do it without difficulties”*.

- *What are the opportunities and motivations for establishing a relationship and integration between SQM and CSR in the context of Saudi Arabia?*

The respondent thought that the “national and international initiatives” is one of the opportunities. Furthermore, he specified that “SARCI” and “Responsible Care” are great opportunities for the organisations to start integrating SQM and CSR.

Based on these opportunities, in P1 they think that the main motivation can be the “official support”. Additionally, the respondent stated that the motivation must be the “Islamic teachings”, as he said *“we are asked by our religion to do, so we should do it naturally as it is supported by the religion we follow”*.

5.2.9 The case P2:

- *What are the aspects and dimensions where a relationship between SQM and CSR exists?*

In case P2, the respondent mentioned two areas in common which are “waste reduction” and “employees’ rights and satisfaction”. However, in the second area the respondent thought that although employees’ rights as a concept is an area in common between SQM and CSR, it stands alone by itself which indicates its importance in their organisations. He added *“we have a particular law for the local labour that is compliant to the national labour law”*.

- *What is the nature of the relationship between SQM and CSR within Saudi Arabian organisations?*

The P2 respondent mentioned five views of SQM and CSR, which are “holistic SQM” by stating that *“QM is a coordinated activity within all divisions... and all our subsets of business”*. The second view is “SQM controls CSR” the respondent explained how SQM controls CSR, *“our CSR is strategically planned, monitored and followed up, and this is where QM is engaged, as CSR is process-based activities, documented and auditable by QM”*. The third view is “strategic CSR” as the respondent explained that P2 is following the *“strategic management of CSR”* and all its activities are *“strategically planned”*. The fourth was expressed when the respondent mentioned some philanthropic activities as some effort of CSR, which is *“CSR as philanthropic activities”*. With all these views, the respondent stressed the

view of “CSR as an element of SQM”. After explaining the previous views the respondent said *“in our systems CSR is one element of EFQM... also in the integrated management systems of management, health and safety we consider ISO 26000”*.

Based on these views it can be said that P2 has “minor integration” as its level of integration. Given that CSR is integrated with the company’s SQM in its strategic thinking and it shows some integration by adding ISO 26000 to the IMS, however, there is no further evidence for this integration to be more than minor.

In terms of their use of ISO 26000, P2 stated that ISO 26000 can be a good method for integrating CSR with the IMS as a first step toward further integration with SQM, not only in these IMS.

The nature of the integration between SQM and CSR in P2 can be regarded as “management and direction” as the respondent emphasised the role of SQM in managing and directing CSR; also he pointed out a sense of integration in the “values and strategies”.

- *What are the benefits of the integration between SQM with CSR from the Saudi Arabian organisations’ perspectives?*

The respondent showed that the integration between SQM and CSR has two benefits, which are “moving CSR from isolated initiatives to be part of the system” and “making CSR more manageable and auditable”.

- *What are the barriers to establishing a relationship and integration between SQM and CSR in Saudi Arabia?*

The respondent stated that he did not see any barriers of such integration.

- *What are the opportunities and motivations for establishing a relationship and integration between SQM and CSR in the context of Saudi Arabia?*

In the opportunities of the integration, P2 regards “SARCI” as one of them and explained *“it is doing very well in terms of the awareness and pushing companies and supporting them”*.

The motivation that P2 has for its integration is “Islamic teachings”. He said *“we as Muslims believe that we still want to do it”*. Additionally, the respondent said the motivation was also “the desire to know that the company is doing well”.

5.2.10 The case P3:

- *What are the aspects and dimensions where a relationship between SQM and CSR exists?*

The respondent of P3 has not provided any areas in common between SQM and CSR. He was talking about SQM practices in his organisation without linking that to CSR.

- *What is the nature of the relationship between SQM and CSR within Saudi Arabian organisations?*

The respondent mentioned the view of SQM and CSR as “holistic SQM”. At the same time, the view “SQM controls CSR” was also mentioned. This may indicate a narrow view of CSR especially given that he mentioned the view “CSR as philanthropic activities”. Yet, the respondent has the view “CSR as a core value”. He also added the view that “SQM makes profit which allows CSR initiatives” as he said *“if we have high QM then we have more profit with more customers, then we will be able to make more CSR initiatives”*.

From this view it is not surprising that P3 did not show any indications of any level of integration between SQM and CSR so the level that was given to P3 is “not integrated”. Additionally, the respondent did not mention any method for the integration between SQM and CSR, which supports that P3 does not have it in place. Similarly, there was no information to indicate the nature of integration between SQM and CSR.

- *What are the benefits of the integration between SQM with CSR from the Saudi Arabian organisations’ perspectives?*

There was no relevant information to answer this question.

- *What are the barriers to establishing a relationship and integration between SQM and CSR in Saudi Arabia?*

There was no relevant information to answer this question.

- *What are the opportunities and motivations for establishing a relationship and integration between SQM and CSR in the context of Saudi Arabia?*

The respondent thought that there are two opportunities to integrate SQM with CSR which are “SARCI” and “integrated management systems”.

In terms of the motivation, there was not any relevant information to answer this question.

5.2.11 The case P4:

- *What are the aspects and dimensions where a relationship between SQM and CSR exists?*

This participant has mentioned six areas in common between SQM and CSR. These areas are “supplier satisfaction and improvement”, “waste reduction”, “employees’ rights and satisfaction”, “training and education”, “health and safety” and “environment”.

- *What is the nature of the relationship between SQM and CSR within Saudi Arabian organisations?*

The views that P4 has from the answers of the respondent and from its document are “holistic SQM”, “holistic CSR” and “strategic CSR”. For the latter, for example, the respondent explained the practice in P4 and said “*that would be adding values of CSR to be more strategic*”.

From the document of P4 and the responses of the interviewee, it can be seen that the level of integration between SQM and CSR is “major integration”. Although the respondent shows that the CSR department is separated from the QM department, in the document there are sufficient explanations about the two concepts being integrated by their sustainability framework. Therefore, the respondent said “*sustainability is covering both*”, which indicates that “sustainability” is the method by which P4 integrates its SQM and CSR. Also, from looking at the sustainability framework of P4, it is obvious that they incorporate the two concepts within this framework.

It was difficult to decide what the nature of integration is that P4 has in place because the respondent did not mention anything about this point and there is no relevant information in the document. However, it can be argued that P4 showed some uniqueness of the application of CSR, as it has an overall strategy and framework, which is called sustainability, alongside having CSR departments in several countries around the world. Thus, it is difficult to categorise it in terms of the nature of the integration between SQM and CSR.

- *What are the benefits of the integration between SQM with CSR from the Saudi Arabian organisations' perspectives?*

Six benefits of integrating SQM and CSR were derived from P4, which are “engagement of diverse workforce”, “the confidence and trust of the community as SQM and CSR would be clear together”, “support innovation in processes, products and solution”, “unified system that makes SQM and CSR essential parts of it”, “inspiring employees” and “reputation of having robust responsible system”.

- *What are the barriers to establishing a relationship and integration between SQM and CSR in Saudi Arabia?*

The respondent did not answer this question as he thought that there is no barriers to the integration and there is no relevant information in the document about this.

- *What are the opportunities and motivations for establishing a relationship and integration between SQM and CSR in the context of Saudi Arabia?*

The respondent thought that there is an opportunity to have SQM and CSR integrated by “applying sustainability concepts”. The motivation that was mentioned is “reducing the financial and reputational risk”.

5.2.12 The case S1:

- *What are the aspects and dimensions where a relationship between SQM and CSR exists?*

This respondent mentioned one area in common between SQM and CSR, which is “employees’ rights and satisfaction”.

- *What is the nature of the relationship between SQM and CSR within Saudi Arabian organisations?*

In S1 there are three views of SQM and CSR which are “holistic SQM”, “SQM controls CSR” and “CSR as philanthropic activities”. This respondent showed that SQM is different and separated from CSR, meanwhile SQM is controlling CSR initiatives, and he indicated the philanthropic nature of these initiatives. In addition, the respondent talked about the integration as something difficult although beneficial. However, he added that it is possible to make it at the values and strategies level. Therefore, the level of the SQM and CSR integration in S1 is “possible integration”, whereas the nature of integration that the respondent inclined to is “values and strategies”. For instance, he stated *“I think managerial integration is very difficult now, but objectives integration can be possible in some aspects”*.

The respondent did not give any relevant information as to the method of integration.

- *What are the benefits of the integration between SQM with CSR from the Saudi Arabian organisations’ perspectives?*

This respondent stated that the integration can be beneficial, however, he did not mention any benefits.

- *What are the barriers to establishing a relationship and integration between SQM and CSR in Saudi Arabia?*

For the barriers, the respondent mentioned two barriers to successful integration between SQM and CSR, which are “lack of resources” and “CSR is a long-term objective whereas SQM wants results in the short term”.

- *What are the opportunities and motivations for establishing a relationship and integration between SQM and CSR in the context of Saudi Arabia?*

The respondent did not give any relevant answer to the opportunities of the integration but gave one motivation, which is “looking at CSR and SQM as tools that benefit rather than cost”.

5.2.13 The case S2:

- *What are the aspects and dimensions where a relationship between SQM and CSR exists?*

The respondent from S2 stated that SQM and CSR have two main areas in common which are “employees rights” and “waste reduction”. The respondent said “*the issue of employees’ rights is addressed from both QM and CSR*”. In the same context he said something similar for “waste reduction”.

- *What is the nature of the relationship between SQM and CSR within Saudi Arabian organisations?*

In this case, there were four general views of SQM and CSR mentioned by this respondent, which were: “holistic SQM”, which means that SQM has an influence on almost all aspects within the organisation such as the strategic (aims and objectives), operational and human resources aspects. For example, S2 explained that SQM is “*a top priority*” and it “*has policies and procedures for the whole organisations*”. In addition, S2 has “holistic CSR” which means that CSR has, or could have, an influence on almost all aspects within the organisation such as the strategic (aims and objectives), operational and human resources aspects. This view was obvious as various aspects and dimensions for CSR at different levels internally and externally were mentioned. Moreover, the view that “QM controls CSR” was expressed by saying that they “*use QM to build policies and procedures for CSR*” and by saying that “*QM monitors CSR programmes as any other programme, service and product*”. Furthermore, the view of “Strategic CSR” has been expressed by explaining how CSR is influential in identifying their KPIs and core values and how it plays a role in making policies that would improve their integrity and professionalism.

On the other hand, but still in this area, it has been shown by this case that they have a “major integration”. This means that they have SQM and CSR integrated in several aspects at different levels. He stated that there is more than one aspect that indicates the integration such as making policies, developing procedures and audit practices. In the document, it shows that they have their own standards, which are derived from both QM and CSR. In this sense, the respondent stated that they have a sustainability framework that is applied in the organisation as a whole, which they consider to be the method of integrating their SQM and CSR. Also, it is mentioned that the BSC is used to implement the objectives of SQM and CSR. Based on the previous statements,

the nature of the integration appears to be of a “values and strategies” nature as well as of a “management and direction” one. The first nature of integration, “values and strategies”, means that the values and strategies of the organisation are built based on the philosophies of SQM and CSR combined. In other words, the overall values and strategies of the organisation are derived from the SQM and CSR values and strategies. Whereas, the second nature of integration means that SQM and CSR are working together in making standards, policies and procedures. Furthermore, the direction of the organisation acts according to the principles and philosophies of SQM and CSR jointly.

- *What are the benefits of the integration between SQM with CSR from the Saudi Arabian organisations’ perspectives?*

For this question, the respondent S2 has mentioned three benefits of the integration between SQM and CSR, which can be categorised under “Making CSR more manageable and auditable”, “systematic implementation of CSR” and “make sure of delivering what has been promised to be delivered”.

- *What are the barriers to establishing a relationship and integration between SQM and CSR in Saudi Arabia?*

This respondent did not provide any information about the barriers to the integration. This may indicate that in this organisation they did not encounter any or that he was not aware of any barriers.

- *What are the opportunities and motivations for establishing a relationship and integration between SQM and CSR in the context of Saudi Arabia?*

In terms of the opportunities, in the document of this organisation it says that the incorporation of CSR with other elements in the business, such as SQM, would “offer an acceptable business culturally and religiously”. From this point, it can be said that this means that the CSR should be built according to the cultural and religious values of the context in which is applied.

The motivations for the integration between SQM and CSR in the viewpoint of this case are “Islamic teachings” and “contribution to the national development plans”.

5.2.14 The case S3:

- *What are the aspects and dimensions where a relationship between SQM and CSR exists?*

The respondent of case S3 thought that SQM and CSR have a relationship in the area of “employees’ rights and satisfaction”. Also this relationship can be seen in the “quality of service” as a service organisation and “health and safety” practices of the organisation. This respondent expressed the belief of this organisation that even though there are few aspects in common between these two concepts such as “employees’ rights and satisfaction”, this does not mean that there is a need to drive this relationship any further.

- *What is the nature of the relationship between SQM and CSR within Saudi Arabian organisations?*

This respondent presented that in S3 they have four views of the SQM and CSR. They have the view of “holistic SQM” as he stated “*QM looks over everything in our organisation*” and also said “*the standards of QM must be followed by all departments*”. The second view presented by this respondent was “SQM controls CSR”; the respondent said “*we see that QM is responsible for the application of CSR to be quality driven... for the criteria of quality to be followed and then we will be monitored and measured as any other activity in the organisation*”. Also, the respondent said “*CSR is one of the core values of this organisation that we committed ourselves to deliver to all our stakeholders*” which expressed the view of “CSR as a core value”. The last view that can be found in this respect is “CSR as an element of SQM”; the respondent stated “*one of the elements of QM is CSR*” and said “*the most important thing about the relationship is that QM must make CSR criteria as main elements of it*”.

In terms of the level of integration in this case, it was articulated by the respondent that “*QM is different from CSR*”, and moreover the respondent thought that “*there is no need for such integration*”. Therefore, this respondent did not provide any method for the integration, based on his opinion that there is no need for it. However, the respondent talked about how SQM and CSR can possibly work together; he explained that the nature of integration can be “values and strategies”, by which QM with its criteria and CSR as a core value of everything can standardise the work policies and practices.

- *What are the benefits of the integration between SQM with CSR from the Saudi Arabian organisations' perspectives?*

As mentioned before, this respondent did not see any necessity of having SQM and CSR integrated, hence he did not give any information on the possible benefits of this integration.

- *What are the barriers to establishing a relationship and integration between SQM and CSR in Saudi Arabia?*

The previous statement also applied to this question.

- *What are the opportunities and motivations for establishing a relationship and integration between SQM and CSR in the context of Saudi Arabia?*

The previous statement also applied to this question.

5.2.15 The case E:

- *What are the aspects and dimensions where a relationship between SQM and CSR exists?*

This is the case of the focus group interview with the three experts. In this case, five areas in common between SQM and CSR were identified, which are “quality of service”, “quality of products”, “transparency”, “customer satisfaction” and “supplier satisfaction and improvement”.

- *What is the nature of the relationship between SQM and CSR within Saudi Arabian organisations?*

In terms of this question, the experts' focus group differs from the other cases as they were not talking about specific organisations to explain their views of SQM and CSR or the level and nature of the integration. However, they shared their expertise of what they believe in some of these questions. Their view of SQM and CSR was that “CSR is guiding SQM standards”. When one of the experts was talking about the integration he said “*you are setting a new standard of QM*”.

For obvious reasons, the experts stated that the integration method is “SARCI”. In respect to the nature of integration, the experts asserted that “SQM and CSR are the same thing”.

- *What are the benefits of the integration between SQM with CSR from the Saudi Arabian organisations’ perspectives?*

The benefits that the experts mentioned were “customers are willing to pay premium prices for high quality and responsible service and products” and “improving the competitiveness”.

- *What are the barriers to establishing a relationship and integration between SQM and CSR in Saudi Arabia?*

As the experts are working in this field they shared the barriers that Saudi Arabian organisations may find to integrate SQM and CSR. They mentioned four barriers, which are “CSR is a long-term objective whereas SQM wants results in the short term”, “lack of resources”, “the historic and cultural thinking of CSR” and “not having a tool and measurement for both”.

- *What are the opportunities and motivations for establishing a relationship and integration between SQM and CSR in the context of Saudi Arabia?*

The experts consider “SARCI” as an opportunity of this integration as it provides a solution for the last barrier. These experts are the developer and managers of SARCI, thus, it is reasonable for them to have this belief.

The motivations that the experts mentioned are “looking at CSR and SQM as tools that benefit rather than cost” and “the stakeholders’ advocacy to CSR and SQM”.

5.2.16 Individual cases’ summary:

To summarise, this section discussed the special features and distinctive results of the individual cases. Some of the results of these cases may not match the initial categories of the analysis, however they may give an insight to enhance the analysis and the whole research.

The respondent P4 showed that his company is distinguishing between CSR as some philanthropic and community service activities on the one hand and CSR in a wider

context on the other. The latter is referred to as sustainability, which is described by a specific model that is applied in the company as a whole. The model consists of the aspects of CSR, or as it is so-called sustainability, such as labour rights, environment protection and quality and innovation of products.

The company has a committee for the application of this model, whereas the philanthropic and community service activities of CSR are managed by a separate department. This department is committed to apply the sustainability model just as any other part of the company. This respondent claimed that their sustainability could be their own method of the integration between SQM and CSR. He also thought that the concept of sustainability consists of the fundamentals of SQM and CSR and can be an appropriate approach to integrate them.

By looking at their practices, regardless of the different terminology, it is clear that SQM and CSR intersect significantly. The approach to SQM and CSR in this company can be considered as the closest to each other amongst all the cases of this research.

The respondent P4 also talked about ISO 26000 as a member of the committee which studied and translated this standard in collaboration with SASO. He stated that this standard needs to be recognised by Saudi Arabian organisations. His view matches the responses of the majority of the interviewees, which reflect that they are not yet familiar with ISO 26000. He also thought that even if this standard becomes popular within the organisations, it will not be seen as an integration method because, in Saudi Arabia, ISO 26000 is not promoted to offer this paradigm of the relationship between SQM and CSR.

Participant S2 shares a similar concept of having a CSR department for philanthropic and community service programmes under their sustainability strategy and activities. The sustainability framework covers several aspects in different parts of the company. Their CSR, as a community services and philanthropic programme, is one of the elements of the sustainability framework.

This practice can be compatible with the view that gives importance to maintaining the traditional CSR, i.e. charitable, philanthropic and community service activities, alongside the wider view of CSR that covers economic, legal and ethical

responsibilities. In the SQM framework, which contains an element of CSR, there is an emphasis on two types of responsibilities: the consideration of the company's impact on the environment, society and workplace as well as having philanthropic activities or community services that go beyond the impact.

Another piece of information from some of the individual cases is that the driver for starting these businesses was based on the CSR rationale. One of them was P4 and this is perhaps the reason that enables P4 to have this mature implementation of CSR. They stated that the company was originally started to enhance the environmental and resources' sustainability.

Two other cases share the same view that their businesses were founded initially to serve CSR within the community or as a type of CSR. These organisations are H1 and H2. They said that their organisations were founded as a response to a need for specific health services and thus they are providing these services with high standards of SQM and CSR from the first day they opened. They thought that if the organisation started as a responsible response, it would be easier to be compliant to SQM and CSR standards and to be able to integrate them.

There is one case, which is M2, which showed an awareness of the importance of SQM and CSR and the possibility and benefits of integrating them but stated that this practice is not for their business. The respondent said that although the integration is beneficial, it depends on the type of business that makes it possible to be integrated or not. He thought that their unstructured business, which is about conducting projects for different customers in different industries, would limit the feasibility of integration of having systematic CSR as a part of the system of the company.

With respect to the experts' focus group, it was important to have an idea of the differences between their view and the organisations' view for enriching the analysis. The data gathered from the experts' interview showed some different opinions with regard to the integration methods, benefits, barriers and motivations, as will be seen in the coming sections. In spite of the fact that these differences may not be significant, they can be useful to some extent for some parts of the research.

5.3 Results of the Cross-cases

In the next section the results of the cross-case analysis will be shown with the discussion in accordance to the research questions as follows:

5.3.1 What are the aspects and dimensions where a relationship between SQM and CSR exists?

The research studied the aspects that were considered to be viewed as CSR and SQM. The aspect could be a concept, a method or an area in common between SQM and CSR. The participants were asked about the aspects, dimensions and areas in common between SQM and CSR. The answers were gathered in Table 5.4 below, which also shows the participants' variations in the areas in common between SQM and CSR by unit and by sector.

This research discovered 15 areas in common between SQM and CSR. These areas differ in nature. These areas can be concepts, values or methods. The areas that were listed in the Table are the areas that were mentioned by the participants as areas in common between SQM and CSR. A few of these areas were included in this Table because they were mentioned as areas of CSR and they are known in the international standards and/or in the literature as quality elements. The second category includes customer satisfaction, health and safety, environment, audit and doing no harm.

These areas can be found in the standards and literature of SQM such as the European Foundation for Quality Management (EFQM). The first of the eight fundamental concepts is “customer satisfaction”, or as it was renamed in its latest version “adding value for customers” (“Fundamental concepts”, 2013). Similarly, the ISO series were known for a long time as the standards to improve QM in different areas. The most well-known standards of the ISO series are ISO 9001 and ISO 14001, which reflect the areas of SQM, environment and health and safety respectively. The last one is “doing no harm” which can be understood from the SQM philosophy towards people, environment, employees and society.

Table 5.4 illustrates the frequencies of each area. The most frequent common areas in these results were “employees’ rights and satisfaction” and “health and safety”, each of which were mentioned by eight out of 15 participants. In terms of the “employees’ rights and satisfaction”, some of them gave an extension of what they meant by this concept. For example, H2 said that employees’ rights and satisfaction includes:

“Believing in our employees and retaining professional workforce. Maintaining good, balanced, leisure-work relationship with promoting a healthy life style... our commitment to health and safety.”

In their work Sharma, Sharma and Devi (2011) highlighted the human resource management areas that are related to CSR and tried to find more linkages between them. From the SQM perspective, this area has been given a great focus in the ISO standards and in the SQM awards such as the EFQM award. However, each area of SQM and CSR has to some degree uniqueness about their perspectives on the employees or human resource management. SQM is more concerned about the culture, procedure and standards that ensure attracting and retaining highly skilled employees and developing them in an encouraging environment and empowering them which would satisfy them, hence they will be able to satisfy their customers and be continuously monitoring and improving their performance (Goetsch & Davis, 2010, p. 173). On the other hand, CSR adds some views to this point from another angle, which deals more with elements such as rights, equality and protection. With these two views, although they are different, it does not seem that there is any contradiction that prevents them from working for each other. This author believes that this concept can be developed from both perspectives, SQM and CSR.

The “waste reduction” was the next most frequently mentioned area in common which was mentioned by seven out of 15 participants. This area has been recognised for a long time by SQM and the frameworks of SQM. Waste reduction is a fundamental concept of lean management and manufacturing and six sigma. According to Goetsch and Davis (2010, p. 3) these concepts were developed initially by the SQM movement.

The third area was the “environment” and was mentioned by six out of 15. This may be because these areas are clearly underpinned by SQM, by the standards ISO 9001, ISO 14001 and OHSAS 18001.

The areas of employees, health and safety, waste reduction and environment were mentioned by different organisations across the sectors in the study. However, none of these areas were mentioned in the focus group by the experts, as will be discussed later in this section.

The next area in common was “audit” which was mentioned by three out of 15. This area “audit” was mentioned by two sectors, health and manufacturing. This area can be considered as a key to maintaining quality in various aspects. The participant M5 named some CSR elements and concepts and said:

“Audit and the results of the audit program,... the systematic expansion of our audit programmes for suppliers is thus a key priority.”

In the literature, the area of “audit” has its linkage between SQM and CSR as, for example, van der Wiele, Kok, McKenna, Brown (2001) stated that SQM incorporates the development of CSR by SQM awards and frameworks, but still CSR is in need of SQM audit of its activities.

There are five areas in common that were mentioned by two participants as well as by the experts in the focus group. The first area of these five is: “transparency”. This was mentioned by two manufacturing companies and the experts. In the experts’ focus group, when they were asked about the areas in common of CSR and SQM, it was said that:

“The element of CSR that requires companies to be transparent and disclosing information affects quality and performance of them.”

The second of the five areas that was mentioned by the experts and by two participants is “customer satisfaction”. This area is a principal factor of SQM. The “customer satisfaction” was mentioned by one manufacturing company and one petrochemical company, in addition to the experts. The participant P1 explained the integration of SQM and CSR in his company is applied into the five areas of this company, of which “customer satisfaction” is one.

The third area of the five areas is “supplier satisfaction and improvement”. This area was mentioned by the experts and two petrochemical companies. The experts stated that:

“We have companies that they measure their “supplier satisfaction and improvement” as part of their CSR which will affect their quality level.”

The fourth of the five areas is “quality of service”. This area was mentioned by the experts, one bank and one manufacturing company. The S3 participant, when answering the question about the CSR areas that are related to SQM, stated that:

“one of the CSR areas is customer service and the quality of service by introducing new technologies and services.”

The fifth area that was mentioned by experts and two companies is “quality of product”. This area was mentioned by the experts and two manufacturing companies. The participant M3 when talking about the areas in common of SQM and CSR, said:

“Improving the quality of our products to satisfy our customers.”

The area of “documentation and use of data” was mentioned twice as an area in common between SQM and CSR. This area was mentioned by two participants from the healthcare sector. According to these two participants, “documentation and use of data” includes *“statistics, data collection and documentation”*, as H1 stated, and *“the system, reporting methodology, data collection and auditable KPIs”*, as H2 stated.

The area of “doing no harm” was mentioned by two manufacturing companies. The participant M3 stated that:

“QM assures all the proper processes that concern the way we operate does not harm the community and the environment.”

The rest of the areas in common that were mentioned once each, are “risk management” that was mentioned by a manufacturing company, “compliance to standards and regulation” which was mentioned by a manufacturing company and “training and education” which was mentioned by a petrochemical company.

The table 5.4 shows that there are relatively big variations between different units in their views about the areas in common between SQM and CSR. These variations can be also noticed within each sector and across sectors.

The manufacturing sector participated the most and then the petrochemical sector with 24 and 10 responses respectively. This may be because that these two sectors have more mature SQM and CSR than the service sector. According to Venkatraman (2007, p. 95), QM was introduced to the industrial domain 30 years before it was used in other domains. This perhaps has an impact on the maturity of the awareness of SQM and CSR in the companies within this domain. Building on this point, the service sector participated the least according to the table below. The health sector comes in between these sectors and this is probably because of the importance and the volume of regulations and technical rules by which this sector is governed and

directed. In spite of the fact that the manufacturing companies are the largest number of participants in this study and those companies are the largest sample amongst the others, they have some commonalities in the areas that they did not mention, such as “employees’ rights and satisfaction”, “documentation and use of data” and “training and education”. This author assumed that some of these companies may have these as essential elements of their work or they may be implicitly included in other elements. For example, they may include the “employees’ rights and satisfaction” in with “health and safety”, which was mentioned by almost all of them. In addition, some sectors are heavily regulated, such as the healthcare sector, so they may have some of these elements essentially in the core of their operations.

F	Area in common	E	H1	H2	M1	M2	M3	M4	M5	P1	P2	P3	P4	S1	S2	S3
8	Employees' rights and satisfaction		✓	✓						✓	✓		✓	✓	✓	✓
8	Health and safety			✓	✓	✓	✓		✓	✓			✓			✓
7	Waste reduction		✓		✓		✓		✓		✓		✓		✓	
6	Environment		✓	✓	✓		✓		✓				✓			
3	Transparency	✓			✓				✓							
3	Customer satisfaction	✓			✓				✓							
3	Supplier satisfaction and improvement	✓							✓				✓			
3	Quality of service	✓			✓											✓
3	Quality of product	✓			✓		✓									
3	Audit			✓				✓	✓							
2	Documentation and use of data		✓	✓												
2	Doing no harm					✓	✓									
1	Risk management					✓										
1	Compliance to standards and regulation						✓									
1	Training and education												✓			
Total responses per unit of analysis		5	4	5	7	3	6	1	7	2	2	-	6	1	2	3
Total responses per sector		5	9		24					10			6			
Table 5.4 Frequencies and Variations in the areas in common per unit of analysis and per sector. Source: the author.																

There is an important point in that the experts did not mention any of the areas that were mentioned most frequently by the organisations. This may reflect the disconnection between the theory-based initiative (SARCI) and the practical environments of the organisations. Another interesting point is that although the experts were representing a CSR initiative, four of the areas they mentioned were highly linked to SQM philosophy, which are “customer satisfaction”, “supplier satisfaction and improvement”, “Quality of service” and “Quality of product”. This also supports their perception about the relationship and integration between SQM and CSR. However, SARCI could have more influence on the companies to improve their awareness about the relationship between SQM and CSR.

The only organisation that did not mention any areas in common is P3 and that is consistent with its responses in the next sections as it contributed very little to the questions related to the integration between SQM and CSR. This can be explained by assuming that this participant has a lack of information about this topic to contribute more responses or that the organisation does not have or expect any real connection between SQM and CSR.

The results confirm the relationship between SQM and CSR by addressing the areas in common between them. The organisations in this study addressed several areas that are mentioned in the literature as areas of both SQM and CSR. As mentioned in the literature (Ascigil, 2010, p. 18; Ghobadian *et al.*, 2007, p. 717), recognising the areas that SQM and CSR have in common can be the first step to advancing this relationship to be more constructive.

5.3.2 What is the nature of the relationship between SQM and CSR within Saudi Arabian organisations?

The research investigated the nature of the relationship between, and the integration of, SQM and CSR. The results in this section will be divided into two parts. The first part will focus on the relationship between SQM and CSR by focusing on how the organisations were viewing SQM and CSR, together or separately. Then, the focus will be on the status, methods and nature of the integration. It is important to emphasise that explaining and defining SQM in each organisation is outside this study's context and concerns, unless it is related to CSR.

The data yielded a number of variations on how SQM and CSR were viewed, separately and jointly, and allowed the production of a table that summarises these frequencies and variations as shown in Table 5.5 below.

In spite of the fact that the views in the Table are different, some of them are not opposite to each other. Therefore, some organisations appear to have more than one view, which does not necessarily mean any contradiction. For example, an organisation such as M1 showed that they have a holistic view of CSR and strategic CSR; sometimes the latter is included in the first, as well as holding the view that SQM is controlling CSR, without any seeming contradiction between the three views.

The frequencies of each view are shown in Table 5.5. This part of the study shows that the majority of the participants, 12 out of 15, view SQM holistically, that is, it overlooks and supervises almost everything within their organisations. The following section has some quotations about this view from across all sectors:

- H1 stated, *"QM is the umbrella which overlooks the entire organisation."*
- M1 stated. *"QM is maintained in everything we do."*
- P2 stated, *"QM coordinated activities within all divisions."*
- S1 stated, *"QM is the most essential foundation in our business. All our employees are subjected to quality management training; all our work is based on rigid processes and steps in a systematic and supervised manner."*
- S3 stated, *"QM looks over everything according to the core values."*

On the other hand, a good number of participants (nine out of 15) have a "holistic view of CSR". Similar to SQM, "holistic view of CSR" means that CSR has, or could have, an influence on almost all aspects within the organisation such as the strategic (aims and objectives), operational and human resources aspects. Some of those participants declared that they had a holistic view of CSR, whereas, some others did not declare that, but they gave a holistic definition of CSR and/or named the aspects that go under CSR or are related to CSR. The participants are from four sectors, which are healthcare, manufacturing, petrochemicals and service. The participant H1 explained their view toward CSR as:

"CSR is not a separate department, it is not an activity that can be done by one department rather it is a culture of the whole organisation."

Due to the fact that there are several organisations that appeared to have a "holistic view of SQM" and a "holistic view of CSR", they showed different understanding and implementation of CSR and its integration with SQM. This, to some degree,

supports the view of Ghobadian *et al.*, (2007, p. 704) who concluded that in spite of the similarities of SQM and CSR, the implementation of one will not necessarily result in having the other or to have them integrated.

The next most frequently mentioned view was that “QM controls CSR”. The number of participants that showed this view was nine out of 15 across all sectors. This view can be defined by different quotes, as in the following:

- M2 stated, *“You should use SQM to monitor, guide and control your CSR.”*
- S2 stated, *“We use SQM to build policies and procedures of CSR... SQM monitors CSR programmes as any other programme, service or product.”*

It can be noticed that several organisations have this view that “QM controls CSR”; meanwhile, they were viewing CSR differently. Some of them have a view of “strategic CSR” and some others have the view of “CSR as philanthropic activities” and they share the view that “QM controls CSR”.

There were seven out of 15 participants who had the view of “strategic CSR” from all sectors. This view means that an organisation perceives CSR values as guidance to creating responsible aims and objectives or to set its overall strategy according to CSR values. As mentioned before, some of the organisations described their CSR as strategic or it was to some degree clear from their explanations of the sort of CSR they have. This view was described by M4 in their goal for CSR as:

“To create superior value for business and community.”

Also, the participant M1 described how their management attempts to involve CSR within the organisation and said:

“To institutionalise, organise and link CSR to our strategy.”

The view of “CSR as philanthropic activities” was mentioned implicitly or explicitly by six out of 15. The respondents who have this view were from three sectors: manufacturing, petrochemicals and service. These respondents did not say that they have this view of CSR but when they defined their CSR or talked about their CSR activities, it became clear that they refer to it as philanthropic activities. In one case out of the six, P3, this was the ultimate view of CSR. The P3 respondent said that their CSR is about:

“community service especially by supporting children’s programmes.”

There were three out of 15 respondents who shared the view that “CSR is a core value”. These respondents were from the healthcare, the petrochemicals and service sectors. The respondent P3 said that:

“CSR is a fundamental of all core values of the company.”

Two respondents of the 15 have the view of “CSR as an element of SQM”. This view was explained by P2 as follows:

“We consider CSR as part of SQM; our philosophy is that SQM and CSR cannot be separated. Our CSR is always under and controlled by SQM. CSR is one element of our SQM. This was because we are following the EFQM model, which CSR is one of its concepts.”

The experts’ view can be summarised by “CSR guiding SQM standards” and one respondent from H1 has this view as well. The experts stated that:

“By CSR you are setting new quality standards.”

One respondent P3 has a unique view within the data, which is “QM makes profit which enables CSR initiatives”. This respondent explained this view as:

“QM comes first, because if we have high quality then we have more profit with more customers. Then we will be able to make more CSR initiatives. Unless we have good return on investment we will not be able to make any.”

This view gives the impression that they perceive CSR narrowly as giving away money only, which contradicts modern CSR philosophy and application.

In the next Table 5.5 the variations are shown between units and sectors with regard to the views about SQM and CSR. The gaps in the variations between units and sectors are smaller than in the variations in Table 5.4. According to the table, the largest number of responses was provided by one manufacturing company and two petrochemical companies. The cross-sector variations are very small in this table. By looking at each number of responses by sector, excluding the experts, it is clear that the participation average is between 3 and 4 in each sector. Moreover, the answers to a high degree are similar to those which are centred on the first five answers. The experts’ answers were not one of these five, which again illustrates the disagreement

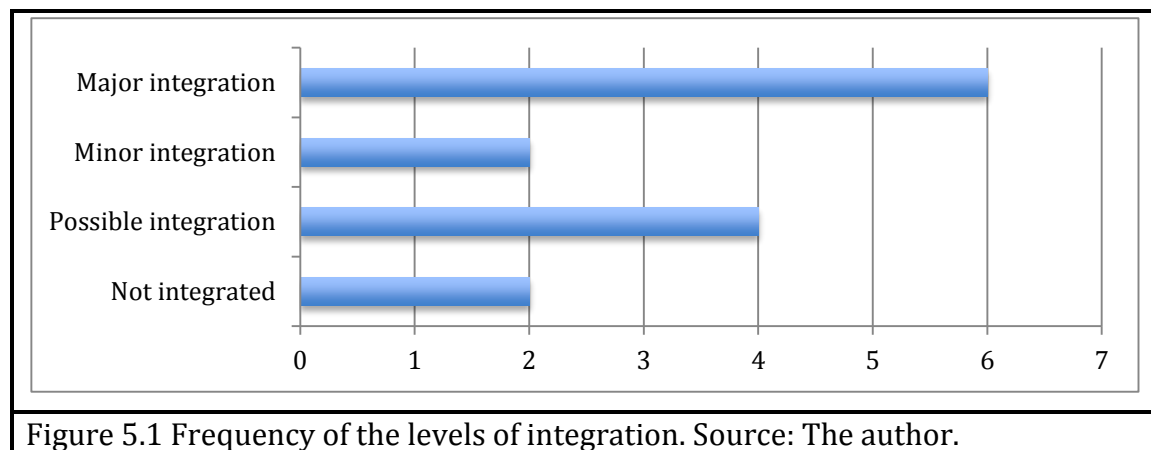
between them and the rest of the organisations. Furthermore, their responses were to some extent predictable as they thought that “CSR is guiding the SQM standard”, which can be perceived as a promoting the SARCI framework.

F	Views of SQM and CSR	E	H1	H2	M1	M2	M3	M4	M5	P1	P2	P3	P4	S1	S2	S3
12	Holistic SQM		✓	✓	✓	✓	✓			✓	✓	✓	✓	✓	✓	✓
9	Holistic CSR		✓	✓	✓	✓		✓	✓	✓			✓		✓	
9	SQM controls CSR			✓	✓	✓	✓				✓	✓		✓	✓	✓
7	Strategic CSR			✓	✓			✓		✓	✓		✓		✓	
6	CSR as philanthropic activities				✓	✓			✓		✓	✓		✓		
3	CSR is a core value		✓									✓				✓
2	CSR is guiding SQM standards	✓	✓													
2	CSR as an element of SQM										✓					✓
1	SQM makes profit which allows CSR initiatives											✓				
Total responses per unit of analysis		1	4	4	5	4	2	2	2	3	5	5	3	3	4	4
Total responses per sector		1	8		15					16				11		
Table 5.5 Frequencies and Variations in views per unit of analysis and per sector. Source: the author.																

All the above views were about the relationships between SQM and CSR and how the participants viewed them. The following two Tables will be about the integration of SQM and CSR.

	Level of Integration	Frequency	Mentioned by
1	Not integrated	2	P3, S3
2	Possible integration	4	M1, M2, M4, S1
3	Minor integration	2	M3, P2,
4	Major integration	6	H1, H2, M5, P1, P4, S2
Table 5.6 Integration levels. Source: the author.			

The first Table classified the levels of the integration of each organisation, from “not integrated” to “major integration” as shown in Table 5.6. This classification is derived from either the interviewees’ declaration of the level of integration or from their explanation of the nature of the integration. The frequencies of each level are shown in Figure 5.1.



The respondents here are the organisations, without including the expert group, therefore the total number of respondents is 14. The data in the table illustrates that in two cases out of 14 it appeared that their SQM and CSR are not integrated. These two organisations were from the service and the petrochemicals sectors. The opposite of “major integration” was “not integrated”; this category was selected by two respondents. The respondent S3 explained that SQM and CSR were not integrated and there was no need for such integration. Their document confirms this view as they

have procedures and forms for CSR initiatives that reflect some kind of a division between SQM and CSR. The S3 respondent said:

“There is no need for such integration. CSR is an individual department and SQM should control, direct and monitor its activities to be consistent and compliant with the values and standards of the organisation as any other activities. SQM set the standards and monitors the activities. This is the integration if it is correct to call it integration.”

For the next level of the integration status, the organisations declared that integration is possible although they might not have evidence of it. There were four out of the 14 respondents who declared so. Minor integration was reported by two respondents, which means that they have SQM and CSR integrated on one or two aspects only.

The highest level of integration in this table is the major integration of SQM and CSR, which means that the integration is covering more than a couple of aspects within the organisation. This status was shown and declared by six of the 14 respondents. Those respondents explained their view of SQM and CSR as a “holistic view of SQM” and a “holistic view of CSR” as shown in Table 5.5. Thus, the integration of these two concepts, which are regarded as holistic, could be more feasible.

	Integration Method	Frequency	Mentioned by
1	Sustainability	3	M1, P4, S2
2	ISO 26000	3	M2, P2, M3
3	SARCI	1	E
4	Balanced Scorecard	1	S2
5	CSR committee involves SQM representatives	1	H2
6	Adding CSR into IMS	1	M3
7	Responsible Care by GPCA	1	P1
Table 5.7 The integration methods. Source: the author.			

After explaining the different levels of the integration, Table 5.7 highlights the integration methods from the point of view of some participants and from the experts. The experts were included here to show that they have a different view from the rest of the organisations. Not all respondents contributed answers to this part because there may be no integration between SQM and CSR in place or they might not have a particular method to integrate them.

These methods have been mentioned by the organisations as methods for the integration, although not all of them are comparable. Instead, they can be categorised into two categories, which are:

- 1- Broad approaches, namely Sustainability, ISO 26000, SARCI and Responsible Care.
- 2- management procedures, namely the Balanced Scorecard, CSR committee involves SQM representatives, and adding CSR into IMS.

It can be said, accordingly, that these general management procedures can be used alongside one or more of the broad approaches. For example, using ISO 26000 by adding it into an IMS.

The first approach is “sustainability”. Three respondents thought that “sustainability” is the appropriate approach to integrate SQM and CSR and it is the concept that encompasses both of them. The three respondents were from three different sectors: service, manufacturing and petrochemicals. The respondent from P4 explained this view by saying:

“There are some concepts and parts of the organisation intersect... I think the concept of sustainability is covering both SQM and CSR.”

In the literature review, the concept of sustainability is defined as: *“meeting the needs of the present without compromising the needs of future generations to meet their own needs”* (WCED, 1987, p. 43; cited by Benn & Bolton, 2011, p. 209). The GRI is helping organisations to demonstrate the linking between the values and activities of sustainability and the strategy and operations of the organisations by which they can develop this linkage (“Sustainability reporting”, 2013). Unlike CSR, the application of sustainability by Saudi Arabian organisations is not spontaneous, rather it is following the international standards as evidenced in the individual cases’ analysis.

The CSR standard “ISO 26000” was mentioned three times as an approach of integrating SQM and CSR. Two of the respondents were from the manufacturing sector and one was from the petrochemicals sector. The respondent from M2 said:

“If we have a structured business, so yes we can fully integrate them, and they can be integrated by applying ISO 26000.”

These approaches “sustainability” and “ISO 26000” were the most frequently mentioned; all other approaches to integration were mentioned only once by different respondents.

Starting with “SARCI”, which was defined earlier as providing the framework of the responsible competitiveness in Saudi Arabia, the experts, who were all working with or close to this initiative, emphasised that “SARCI” can be introduced as a method that combines SQM and CSR. Their statement was:

“SARCI is pushing companies to improve their quality by making a responsibly competitive environment and encouraging companies to set better standards and act accordingly.”

The participants’ responses do not indicate that SARCI is viewed as an integration method or that it can be used for this purpose. This might be because the SQM part within the SARCI framework is narrow and does not cover the areas of SQM that other SQM frameworks do, such as the EFQM or KAQA. Another assumption may be that SQM has its place within many organisations by the presence of its tools and methods; at the moment CSR tools are not seen as comparable. If this is the reason, the development of an integration method should not neglect the importance of SQM frameworks. This is basically the suggestion of Ghobadian *et al.* (2007, p. 717), to integrate SQM and CSR by including CSR elements in an existing SQM framework of an organisation’s choice and then underline the added elements to emphasise the purposeful integration.

The Balanced Scorecard (BSC) was mentioned by S2 as a procedure to implement SQM and CSR. S2 stated:

“We are using BSC to implement both CSR and SQM.”

The respondent from H2 found that having a committee of CSR that involves SQM representatives was an appropriate way to integrate SQM and CSR. The respondent explained:

“In each department we have somebody responsible for quality, a ‘quality designee’. This designee is responsible for applying SQM in his department and is called “CSR representative” as he/she is responsible for CSR as well. I think the best way to integrate CSR with SQM is to have a CSR committee that has representatives from SQM and different divisions. In our

organisation the chairman of the CSR committee is the SQM director. By doing so, we are building a solid integration."

Several respondents referred to the integrated management systems (IMS) that they have in their organisations to include three or more standards. The IMS consists of quality standards and is directed by the quality director. This is how ISO 26000 can be used in some organisations. This is similar to the recommendation made by Castka *et al.* (2004) in their work to integrate some of the CSR-related standards into ISO management systems. In this study, however, M3 chose ISO 26000 as a standard for integrating SQM and CSR and pointed out that the IMS was the method to put this integration in place by adding the ISO 26000 to the IMS; he stated:

"The integration can be done by following any CSR or sustainability standard and integrate it in the IMS with the other QMS."

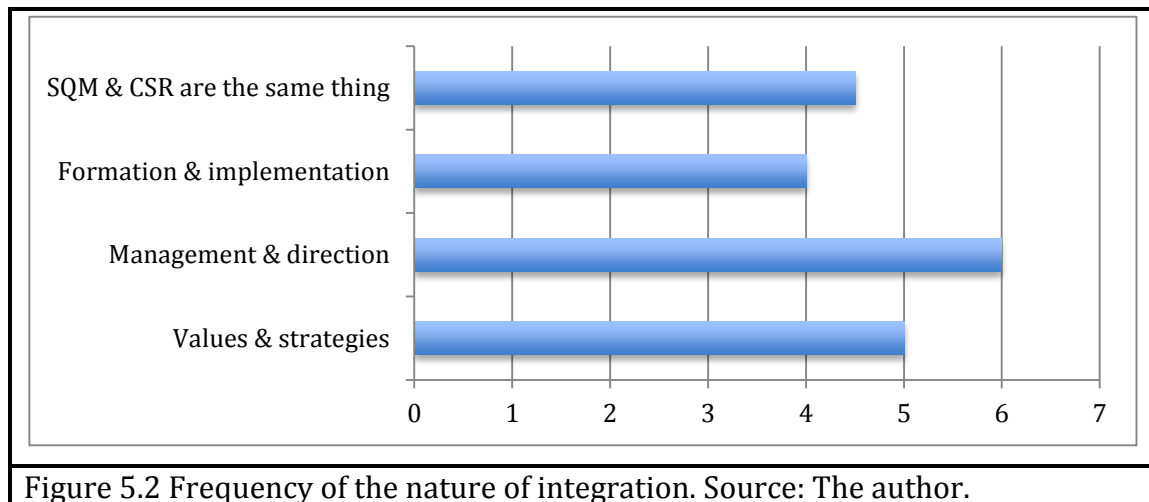
The last approach that the data yielded was "Responsible Care" which was mentioned by P1. The respondent from P1 explained that they were using this framework to integrate CSR with SQM:

"We use Responsible Care by GPCA guidelines and implementation guidance to integrate CSR and SQM."

After presenting the results of the views about SQM and CSR, the status of the integration of SQM and CSR and the methods of integration, the next Table, 5.8, demonstrates the nature of the integration that the participants described in their companies. It is noticeable that some respondents pointed out more than one nature of integration and that was because they either thought that the integration could be of more than one nature or could cover more than one level from the table. Some organisations in this table do not have any sort of integration; however, they gave their opinion of what type of nature the integration could be. Some of these answers were articulated by the respondents themselves, whereas other answers were the summary of their explanations of their views of the integration nature.

	The integration nature	Frequency	Mentioned by
1	Values and strategies	5	H1, M4, P2, S1, S2
2	Management and direction	6	M1, M2, M3, P2, S2, S3
3	Formation and implementation	4	H2, M2, M3, P1
4	SQM and CSR are the same thing	3	E, M5, P1
Table 5.8 Main differences on the relationship nature. Source: the author.			

The Figure 5.2 displays the frequencies of each category. The first nature of integration is “integration in values and strategies”. One respondent from each sector in this study mentioned this sort of integration. Thus, it can be claimed that this type of integration may be applicable to different sectors.



The sort of integration that was mentioned the most frequently is “management and direction”. This type of integration was mentioned by six respondents. One of them was the respondent S3 who stated that they do not have integration between SQM and CSR; however, they do understand that SQM can be useful in managing and directing CSR.

The third type of integration is “formation and implementation”. For example, some respondents found that implementing SQM in the first place was considered as a CSR practice. Some others found that CSR is primarily introduced via their SQM framework.

The last integration mentioned by two respondents, as well as the experts, is that “SQM and CSR are the same thing”. This integration views SQM and CSR as one concept and they should be dealt with as one. In this regard, the experts said:

“This is what SARCI is about, they are one body, it has to be integrated not separate... they are actually one. If you see the industrial or service sector you will see that they are actually one and should be dealt with as one.”

One might argue that the experts would say so and one would expect them to be biased about this point. Their view is included here as they explained their view of being an initiative mainly for CSR, at the same time they included an element of QM

within the framework of SARCI to underpin their view of the relationship between the two concepts, which is “making a commitment to high quality” (SARCI, 2011, p. 3). Therefore, their practice confirmed what they said about their view that SQM and CSR can be the same thing, which may prove their impartiality about this point.

The results of Table 5.5, show that the majority of organisations have the holistic view of SQM (80%), and many of the cases (60%) have the holistic view of CSR. This can include those who view CSR strategically and as a core value beside other views. Only one case has the view of CSR as a philanthropic activity. Thus, it can be said that the majority of the participants hold the view that SQM and CSR have a major impact upon their organisations. In addition, 60% of the cases thought that SQM controls CSR. However, the experts’ view is that CSR should guide SQM standards. Accordingly, this summary shows that these results can be supportive to the integration of SQM and CSR. The integration would be between two holistic concepts, which can be based on the CSR values using SQM methods to control and direct.

This summary may raise a question that if these results support integration, so why is it that only six organisations seem to have a major integration of SQM and CSR in Table 5.6? According to Ghobadian *et al.* (2007, pp. 714-717), integration does not happen just because there is overlapping between SQM and CSR or the organisation can see some similarities between them, but rather it only happens when the organisation makes a deliberate effort to integrate them, addressing each element of each of them. Therefore, the areas and elements of the integration, even in those organisations that have some kind of integrated SQM and CSR, need to be explicitly addressed to be well established and accomplish its desired benefits.

This integration will need a systematic approach to be implemented. However, the organisations that provided their opinions about the methods of integrating SQM and CSR, in Table 5.7, have not come to any kind of consensus. This also supports the idea that there is a lack of one method that would be widely accepted by organisations to integrate SQM and CSR.

From the data in this part and in the coming parts, many of the participants recognise the importance of having a specific tool to integrate SQM and CSR. This author

supports the idea that the integration should cover at least the three types of integration in Table 5.8.

5.3.3 What are the benefits of the integration between SQM with CSR from the Saudi Arabian organisations' perspectives?

This part of the research is an attempt to find out the benefits of the integration between SQM and CSR. Table 5.9 consists of the benefits that were mentioned by the respondents. The respondents in this table represented companies that have different levels and views of the integration. Some of the sentences of the benefits were literally taken from some respondents' answers and then linked to the answers that have similar meanings with the main sentences in Table 5.9 below.

This table shows that there are 16 benefits of integration. The number of respondents that viewed the integration as beneficial and gave one or more benefits of the integration were 11 out of the 15. In addition, the experts, who shared the same view, also gave a couple of benefits. Respondents S3, P3 and S1 did not provide an answer to the issue of benefits from integration. The respondent from S3 did not see the importance of having SQM and CSR integrated. In terms of P3, their view of CSR simply as philanthropic activities might be the reason for not providing an answer.

One of the two most frequently mentioned benefits was “systematic implementation of CSR” that was mentioned five times from four sectors. The respondents who mentioned “systematic implementation of CSR”, may hold the impression that CSR, on its own, does not have a systematic approach to be implemented. SQM is well known for its systematic approaches and systems. Also, the relationships between SQM and CSR can make possible the mutual use of the tools, methods and systems.

The benefit that says “making CSR more manageable and auditable” was mentioned also by five participants from four sectors. This benefit can be considered as an extension to the previous one, as the practical implementation of CSR should make it also manageable and auditable to complete the managerial process. The respondent from S2 said:

“in this company we make use of audit and assessment that was first used for SQM to control our CSR.”

There were three respondents, one from the healthcare sector and two from the petrochemical sector, who pointed out that having a “unified system that makes SQM and CSR essential parts of it”, is one of the benefits of the integration. The respondent from P1 stated:

“the unified system in place we would have. This would make it part of the business and consistently practised. It would not be depending on one guy if he left then the initiatives die.”

Those three respondents agreed on another benefit, which is “the confidence and trust of the community as SQM and CSR would be clear together”.

There were three respondents who found the integration would be beneficial in terms of “moving CSR from isolated initiatives to be part of the system”. The three respondents were from the manufacturing and petrochemical sectors. Organisations in these two sectors particularly may find it more difficult to implement relevant and comprehensive CSR because their functions involve various aspects, such as labour rights, health and safety, waste reduction, efficient use of resources and environmental protection. Therefore, their CSR should cover various levels within their work, which can be seen as problematic. Thus, some organisations choose the easy way to participate in the community by having some philanthropic activities (Khan *et al.*, 2013, p.73), which are usually not relevant to their industry or part of their system.

Two respondents, one each from the manufacturing and petrochemical sectors, stated that the benefit could be “supporting the innovation in processes, product and solutions”.

The experts’ interview revealed two benefits of the integration, which were “Customers are willing to pay premium prices for high quality and responsible services and products” and “Improving the competitiveness”. In this part none of the organisations has the same view as the experts. The experts appear to have distinctive views from those of the organisations in more than one part. This may indicate that this initiative (SARCI) does not have much influence on shaping the organisations’ view of the integration of SQM and CSR. Meanwhile, it is understandable that the experts have a vested interest in promoting the role of SARCI in this respect.

The rest of the benefits have been mentioned by one respondent each as following:

- “Stakeholders’ participation and involvement in the company”, mentioned by P1.
- “Inspiring Employees”, mentioned by P4.
- “Engagement of diverse workforce”, mentioned by P4, which differs from the previous item, as this means the engagement of a culturally diverse workforce working for the same company but in various work domains in different countries.
- “Reputation of having robust responsible system”, mentioned by P4.
- “Return on investment”, mentioned by M2.
- “Greater exposure of CSR”, mentioned by M2.
- “Result a sustainable system”, mentioned M4.
- “Make sure of delivering what has been promised to be delivered”, mentioned by S2.

The variations in the participation per unit and per sector is shown in Table 5.9 and it can be seen that the variation is relatively high between units and sectors. The sector that participated the most is the petrochemical with 13 responses and then the manufacturing sector with 8 responses, not only because they have more participants but also because the individual participants mentioned more benefits than other individual cases from other sectors. This may be because that the companies from the industrial domain show more understanding and awareness about both concepts, SQM and CSR. This may be due to the fact that the industrial domain has applied the concepts of QM years before any other sector, as mentioned earlier. Additionally, the petrochemical sector is recognised as the leading sector in Saudi Arabia. Therefore, petrochemical organisations are encouraged to optimise their processes by following national and international relevant initiatives and standards such as Responsible Care.

It can be also said that the reason may be that the outcomes of applying some SQM and CSR can be more visible and tangible than they are in the health or service sectors. For example, when the manufacturing and petrochemical sectors apply the concepts of SQM and CSR with regard to the environment issues, there will be more aspects, which are directly related to the functions of the companies in this sector, to which these concepts can be applied. Therefore, the results of such applications will be obvious; likewise their absence, hence the benefits can be clearly seen.

F	Benefits	E	H1	H2	M1	M2	M3	M4	M5	P1	P2	P3	P4	S1	S2	S3
5	Making CSR more manageable and auditable		✓	✓			✓				✓				✓	
5	Systematic implementation of CSR		✓		✓	✓				✓					✓	
3	Unified system that makes SQM & CSR essential parts of it			✓						✓			✓			
3	The confidence and trust of the community as SQM & CSR would be clear together			✓						✓			✓			
3	Moving CSR from isolated initiatives to be part of system				✓					✓	✓					
2	Support innovation in processes, products and solutions								✓				✓			
1	Stakeholders’ participation and involvement in the company									✓						
1	Inspiring Employees												✓			
1	Engagement of diverse workforce												✓			
1	Reputation of having robust responsible system												✓			
1	Return on investment (ROI)					✓										
1	Greater exposure of CSR					✓										
1	Result a sustainable system							✓								
1	Make sure of delivering what has been promised to be delivered														✓	
1	Customers are willing to pay premium prices for high quality and responsible services and products	✓														
1	Improving the competitiveness	✓														
Total responses per unit of analysis		2	2	3	2	3	1	1	1	5	2	-	6	-	3	-
Total responses per sector		2	5		8					13			3			
Table 5.9 Frequencies and Variations in the benefits per unit of analysis and per sector. Source: the author.																

The results in Table 5.9, show almost all of the respondents can see at least one benefit of integrating SQM and CSR. This suggests that although some organisations do not have SQM and CSR integrated and some of them have not even thought of such a process, they perceive it as beneficial. Collectively, the benefits cover a wide range of organisational aspects.

5.3.4 What are the barriers to establishing a relationship and integration between SQM and CSR in Saudi Arabia?

The respondents were asked what they thought were the barriers to the integration. Some of the respondents were answering from their experience of the integration process, whereas some others were giving the barriers that they thought could prevent the integration. The Table 5.10 shows these barriers.

	Barriers	Frequency	Mentioned by
1	Lack of understanding both SQM & CSR	4	H2, P1, M1, M3
2	CSR is not given importance as much as SQM	2	M1, M2
3	Lack of resources	2	E, S1
4	CSR is long-term objective whereas SQM wants results in the short term	2	E, S1
5	Lack of expertise within the organisations	1	M1
6	Unstructured business and culture of work	1	M2
7	Lack of trust between the responsible people for both	1	M2
8	Lack of communication	1	M2
9	Top management commitment	1	M3
10	Lack of national structure of CSR	1	H1
11	The historic and cultural thinking of CSR	1	E
12	Not having a tool and measurement for both	1	E
Table 5.10 The barriers to the integrating. Source: the author.			

The most frequently mentioned barrier was “lack of understanding both SQM and CSR” which was mentioned four times and covers four sectors. The first step of the integration is to understand both concepts and to understand the relationship between them. This barrier was explained by the respondent from H2 as follows:

“The main barrier is CSR awareness and education. If the SQM is well structured in the organisation, CSR can be easily applied, implemented and

integrated, so I believe the problem is how CSR is interpreted and how SQM is applied.”

It can be argued that the understanding of any new concept in business can be made by introducing standards, guidance or a framework to clarify the needs, the benefits, the elements and the implementation aspects and instructions. This is how the movement of SQM excels. Therefore, it is complicated to integrate SQM and CSR without at least providing some kind of framework to enable the organisations to follow and measure against. The standards and the systematic approaches of implementation and evaluation are what the SQM movement is known for, and the CSR movement can benefit from, as mentioned in the literature (Castka & Balzarova, 2007, p. 748).

The next barrier was “CSR is not given importance as much as SQM” which was mentioned twice. It can be argued that overcoming this barrier is an important step for the integration, in addition to the first barrier.

The experts and respondent from S1 have agreed on two barriers that were “lack of resources” and “CSR is long-term objective whereas SQM wants results in the short term”. The “lack of resources” can be a barrier to improved understanding of the integration and more importantly to the changes that the integration requires.

The second barrier, which is that CSR is of long-term objectives and SQM is of short-term objectives, can be seen as a benefit of the integration to come up with a system that covers both. The respondent S1 clarified this barrier by saying:

“When you want to make an integration between them, I think one of the barriers is the resources. When you are passionate about something some time QM does not look to the long-term objective of CSR. QM views only on the short term objectives.”

From this response, what the respondent from S1 was talking about may not be SQM in its broader application. He might mean the procedures of QM that focus on controlling short term results; otherwise, this is not SQM as it is explained earlier.

The experts added two more barriers, the first being “the historic and cultural thinking of CSR”. This is what many organisations would think of CSR with a narrow view and not thinking of having it as part of the system. The other barrier from the experts was “not having a tool and measurement for both”. This barrier, especially when

mentioned by the experts, strongly suggests the need for a tool to make the integration feasible. The experts showed their interest, as part of their job, in evaluating the tools that can be used to apply CSR and engage its activities within the organisational system.

The respondent from P2 mentioned the barrier “Fear of doing anything new”. This indicates that the integration should be taken as a new change and that change management must play a role to deal with it.

The respondent from M1 found a “lack of expertise within the organisation”. M1 claimed that this barrier can be found in almost all of the organisations in Saudi Arabia, that CSR is a new concept and there are few experts in this area. The respondent from M1 clarified how this can be a barrier:

“Many organisations if they want to have SQM and CSR they have consultants, but when they leave nobody knows how to manage them.”

The respondent from M2 provided three more barriers; the first was “unstructured business and culture of work”. This respondent claimed that they do not have a structured business therefore the integration is not feasible for them. The second barrier from this respondent was “lack of trust between the responsible people for both”. However, the integration is not a decision that can be taken only by these two departments. The third barrier from this respondent was “lack of communication”.

The respondent from M3 thought that the “top management commitment” is one of the barriers. The respondent from this organisation thought that the integration is a top management commitment and decision. In this respect, the top management commitment is a necessary prerequisite for the implementation not only of the integrated SQM and CSR but also the separated SQM and CSR. Therefore, the organisations that have committed themselves to SQM and/or CSR separately should not find it difficult to be committed to the integration between them.

The respondent from H1 mentioned that one of the barriers is “lack of national structure of CSR”. The experts claimed that they already provided a national structure of CSR through SARCI, which takes into consideration the international application of CSR as well as the special needs for Saudi Arabia. It can be said, therefore, that

SARCI is considered as a national framework of CSR but it is not considered by the organisations in this study as a framework for integrating SQM and CSR.

The reasons for the organisations that have not provided any responses to the ‘barriers to the integration’ differ. Some of them may be aware of the importance of the integration and do not see any barriers to it, such as B1, M5 and P4. Some others do not see the need for the integration, which are S3 and P3. After addressing the barriers to integration, they seem to be helpful for the development of an integration proposal.

5.3.5 What are the opportunities and motivations for establishing a relationship and integration between SQM and CSR in the context of Saudi Arabia?

This part of the research was investigating the opportunities and motivations of the integration. The first Table, 5.11, demonstrates the opportunities and the next Table, 5.12, demonstrates the motivations.

	Opportunities	Frequency	Mentioned by
1	SARCI	5	E, P1, P2, P3, M3
2	Integrated management systems	2	P3, M3
3	Responsible Care by GEPCA	1	P1
4	National & international initiatives	1	P1
5	Applying Sustainability concepts	1	P4
6	ISO26000	1	M2
7	Governmental pressure to meet the national requirements	1	M3
8	Offering acceptable business culturally and religiously	1	S2
Table 5.11 Opportunities to integrate SQM and CSR. Source: the author.			

In this table it can be seen that “SARCI” is the most frequently mentioned opportunity. It has been mentioned five times, by the experts and by four respondents from two sectors. The reason that “SARCI” has been mentioned the most could be because all the companies in this research were participants in the SARCI initiative. The experts believe that the measurement of SARCI could integrate the SQM and CSR. They said that SQM results and procedures are taken into account in the framework of SARCI. Two of them said:

“SARCI is pushing the quality of the companies by creating a responsibly competitive environment and encouraging the companies to set better standards and act accordingly.”

However, the organisations seem to disagree that “SARCI” is a measurement for the integration but it is helpful in terms of increasing the awareness about the relationship between SQM and CSR. The respondent from M3 found that SARCI was an ‘eye-opener’ and said:

“SARCI has opened the eyes. Companies now are thinking on this line. When you are going through the questionnaire you are actually self-evaluating the company and not simply filling the application. To what level your activities are counted for CSR. It is a good tool. It is an eye-opener.”

Porter and Kramer (2006, pp. 1-3) supported this view that the ranking and evaluation methodologies of CSR can be seen as an opportunity to implement it and similarly they can be an opportunity to clarify the necessity to integrate CSR into core business operation and strategies. Based on these responses and on the responses in Table 5.9, SARCI is not seen as a method of integrating SQM and CSR but rather as an ‘eye-opener’ to the connection between them. The experts’ view is that SARCI goes beyond being an ‘eye-opener’ to being a convenient method of the integration. Therefore, SARCI may be useful specifically for the connection between SQM and CSR as a threshold to a wider integration, in addition to seeing it as an indicative index of CSR in Saudi Arabia as a whole. Again, one may argue it is not surprising that the experts would claim so. However, knowing that SARCI is a CSR framework and the developers were interested in including elements of QM, therefore the claim of the experts is supported by their strategy of developing the framework. This is the reason for including their view in this question.

There were two respondents who found “integrated management systems” was an opportunity to integrate SQM and CSR. They pointed out that the organisations can use any CSR framework or system and integrate it with integrated management systems which are mostly SQM systems. The respondent from M3 explained when they considered the possibility of integrating CSR and SQM:

“since we have the integration system we considered integrating CSR as well.”

The respondent from P1 mentioned that “Responsible Care” is an opportunity to integrate SQM with CSR. This respondent explained that “Responsible Care” is about involving CSR into every aspect of the organisation especially with SQM. This

respondent considered “national and international initiatives”, such as Responsible Care, as an opportunity for the integration; he stated:

“Our focus is actually now on the elements of Responsible Care that we received from GPCA and we are working on implementing them. It is comprehensive and we need to be compliant to all the elements. GPCA will be a reference for all of the petrochemical producers and companies in the Arab Gulf... It is an industry specific framework.”

The respondent from P4 supposed that “applying sustainability concepts” can be an opportunity for the integration. This respondent believed that sustainability includes the principles of SQM and CSR.

Only one respondent considered “ISO 26000” as an opportunity. This is because there were only a few organisations which were familiar with this standard and it was newly introduced in Saudi Arabia, as mentioned by the respondent from P4 earlier in the individual cases’ analysis.

The respondent from M3 was direct about the opportunity that can drive the organisations to integrate, which was “Governmental pressure to meet the national requirements”.

The respondent from S2 explained the opportunity that drove them to pursue the integration of SQM and CSR as “offering acceptable business culturally and religiously”.

	Motivations	Frequency	Mentioned by
1	Islamic teachings	4	H1, P1, P2, S2
2	Contribution to the national development plans	3	M1, M3, S2
3	Looking at CSR & SQM as tools that benefit rather than cost	2	E, S1
4	Official Support	1	P1
5	The desire to know that the company is doing well	1	P2
6	Reducing financial and reputational risk	1	P4
7	Recognising the relationship between SQM and CSR	1	M1
8	Top management commitment	1	S2
9	The stakeholders’ advocacy to CSR and SQM	1	E
Table 5.12 The motivation of the integration. Source: the author.			

In the motivations Table 5.12, the “Islamic teaching” was the most frequently mentioned motivation, which was mentioned four times by respondents from three sectors. The respondent from P1, when talking about the integration, added:

“We are asked by our religion to do this. So, we must do that naturally as it is supported by the religion we follow.”

The motivation “Islamic teaching” has only been mentioned by four respondents, however, it is still the most frequently mentioned motivation amongst other motivations. This confirms to an extent the findings of Gravem (2010, p. 119) about CSR in Saudi Arabia, that “Islamic teachings” were the motivation for most of the Saudi Arabian companies to initiate CSR and apply new methods in order to enable them to act as good Muslims. However, although some organisations claim that the Islamic teachings are their guidance or motivation for CSR, the implementation needs a robust framework and criteria that makes it assessable. To the best of this author’s knowledge, this is not yet available. The Islamic sources contain plenty of concepts and instructions that could lead businesses to act ethically and responsibly and to make them work according to the conventional CSR. However, the Islamic teaching concepts and instructions that are related to CSR are not yet incorporated into one framework that is implementable in modern business conditions. In this sense, it would be useful to motivate Saudi Arabian organisations to integrate SQM and CSR by connecting the integration with the Islamic teachings.

The next motivation was “contribution to the national development plans”. This motivation was mentioned three times by respondents from the manufacturing and service sectors.

The motivation “looking at CSR & SQM as tools that benefit rather than cost”, was mentioned by the experts and one respondent, which means to be aware of the mutual benefits to each other and hence to the organisation. The experts mentioned one more motivation, “stakeholders’ advocacy to SQM and CSR” which can be linked with the benefit of “Stakeholders’ participation and involvement in the company”.

The respondent from P1 found that the motivation is “the official support”.

The respondent from P2 thought that the motivation can be “The desire to know that the company is doing well”.

The respondent from P4 found that the motivation can be “Reducing financial and reputational risk”.

The respondent from M1 pointed out an important motivation that was “recognising the relationship between SQM and CSR”. This respondent clarified:

“many things we do in CSR are considered as quality practice but we do not appreciate that as quality, this is lack of knowledge. If we appreciate quality well and CSR as well, we will be able to see the integration.”

This motivation was one of the results of the study by Ghobadian *et al.* (2007, p. 704), where the understanding of the relationship between SQM and CSR could lead to development of CSR and its implementation alongside SQM.

The respondent from S2 assumed that the motivation is “Top management commitment” as motivations usually come from the top of the hierarchy.

5.4. Summary

This chapter showed the results in accordance to the research questions, which were dealing in general with the relationships between SQM and CSR, the nature of the SQM and CSR relationship and integration as well as studying the benefits of, barriers to, opportunities to and motivations for integrating SQM and CSR. The results confirmed some of the similarities and the relationships between these two concepts in the literature and added some more from the point of view of the Saudi Arabian organisations. The results proved that the integration between SQM and CSR had been thought of by some organisations and had been put into practice in a few cases. In addition, the results suggested that the feasibility of the integration between SQM and CSR, to a high degree, is recognised and appreciated. Nevertheless, there are opportunities and motivations for this integration to be taken to a higher level of implementation. The results also showed some barriers that could hinder the implementation of such integration. Therefore, these results are insightful for taking this research to a more sophisticated level.

6. Modelling the Integration

6.1 Introduction

Modelling a business process is important to companies because *“it enables a common understanding and analysis of a business process... it can provide a comprehensive understanding of a process”* (Aguilar-Saven, 2004, p. 129).

The integration of SQM and CSR could be formalised more robustly by proposing a framework and/or a model that can assist interested organisations to apply the two concepts together. A model for the integration would allow practitioners and academics to apply it and critique it, which would advance the model and allow its optimisation.

As shown in Chapters 2 and 5, the research results showed the potential of modelling the integration by identifying the various areas in common between SQM and CSR. In addition, the majority of the Saudi Arabian organisations in this study were aware of the similarities and the relationship between SQM and CSR. More importantly, the majority of the organisations in this study stated that it is more likely for them to adopt the new initiatives when they have an applicable and a helpful guiding framework. The results also showed that although the integration would be beneficial and necessary, there is a lack of a suitable integration method.

The rationale of the integration also can be that businesses tend to appreciate and apply the integration idea because they can possibly save time and reduce costs. In Chapter 5, Table 5.9, shows the benefits of integration from the point of view of the participants of this study. The majority of them support the assumption that SQM and CSR can be supportive to each other. Also, the results from the literature encourage the integration between SQM and CSR, as mentioned in sections 2.8 and 2.9.

According to the above, the author thought it would be possible to propose a framework that could be suitable for a wide range of Saudi Arabian organisations. The author emphasises that the rationale of developing the framework is to achieve desirable results that can satisfy different stakeholders:

- 1- Companies:

- a. Companies would be able to better deploy SQM and CSR as a single process by having an effective integration framework (Ghobadian *et al.*, 2007, p. 717). In addition to the similarities, within SQM and CSR, identified in table 2.1 in Chapter 2, the differences of these two concepts would also add value to one another, as mentioned in section 2.6 in Chapter 2.
- b. The integration can reduce the costs of the implementation of each one separately at different times with different resources by avoiding duplication (Karapetrovic, 2002, p. 62).
- c. The change management will need to tackle only one set of changes not two, thus improving efficiency and reducing overheads, which could be considered as a motivation to apply the framework.
- d. Each of these concepts will be stronger if it is applied with the other. The SQM can be more sustainable, which means meeting the customers' needs without compromising the needs of the next generations (Benn and Bolton, 2011, p. 209), and CSR can be more robust and systematic.

2- Government:

- a. Encouraging companies to be compliant to the quality and responsibility standards of the country. The integration framework would encourage organisations to apply SQM and CSR standards simultaneously.
- b. The framework could bring more participants to both areas when the benefits of the integration are promoted to the organisations.
- c. The application of the two concepts with each other would improve the overall national economic development and competitiveness in accordance with the SQM and CSR philosophies. This is based upon the SQM philosophy that indicates the financial results and the economic contribution of the organisation as one of the primary drivers (Eriksson & Hansson, 2003, p. 49). Likewise, Carroll (1991) has indicated the economic responsibility as the first layer in his CSR model. In this author's view, SQM and CSR are key pillars in the development of any country's future strategy.

3- Society:

- a. Incorporating SQM and CSR will optimise the performance of each of these concepts, as they support each other. This integration, if applied into different sectors within the economy, will have a positive impact on the wider society, whether directly or indirectly.
- b. Adding more value to end customers, hence to society as a whole, in the present and in the future. This will be met by focusing on the customers (the SQM concept) without compromising the present resources and the needs of future generations (the CSR concept).

6.2 Methodology for Modelling the Integration

The author is not claiming that there is only one way of integrating SQM and CSR. The results of this study revealed some methods and plans for the integration such as having a SQM and CSR unified committee or adding CSR standards to the IMS. However, this author found in his research, in section 5.3.2, that these plans and methods are not recognised by the Saudi Arabian organisations in this study and there is no evidence of such recognition in Saudi Arabia generally. Also, some authors thought that some of the SQM and CSR alignment methods are inconclusive as they are neither covering and addressing the aspects of CSR nor helping the organisation to connect CSR to their strategies and operations (Ghobadian *et al.*, 2007, pp. 714-717).

Therefore, the author has attempted to provide new thoughts and a framework that could bring about a feasible integration of SQM and CSR for Saudi Arabian organisations. The following points are the criteria that were set, based on the results of this research, to assist in developing an appropriate framework for the integration:

- 1- To integrate as many aspects as possible of SQM and CSR. The results revealed some of the important aspects that should be covered in Table 5.4.
- 2- To be conforming to the CSR main theories and to cover its fundamentals. The main theories and fundamentals of CSR were reviewed in several sections in the literature review.
- 3- To address the needs of the Saudi Arabian economy and its various stakeholders whilst being compatible with Islamic teachings, which enforce a fundamental legal and behavioural standard on all organisations (see chapter

- 1). The Saudi Arabian context was reviewed in section 1.3 and 2.6. The Islamic teachings and their compatibility with CSR were discussed in Chapter 3.
- 4- To avoid as many barriers as possible. A number of barriers were mentioned by the participants, as shown in Table 5.10.
- 5- To meet the opportunities and motivations that would encourage Saudi Arabian organisations to put the integration into practice. The participants in this study have mentioned a number of opportunities and motivations, shown in Tables 5.11 and 5.12 respectively.

Having noted these criteria, the methodology for designing the framework was based on: first, studying the method of building frameworks and models and reviewing the processes of modelling and conceptualising new theories of management, mainly in the study of Aguilar-Saven (2004).

Secondly, reviewing similar works in the fields of SQM and CSR that have developed models or integrated new concepts into an existing model, such as Garvare and Isaksson (2001), Porter and Kramer (2006) and Rocha *et al.*, (2007). This has given the author some ideas about the approaches to building and integrating frameworks.

Thirdly, determining the most convenient approaches. The determination was based on the suitability of the integrated framework to the Saudi Arabian organisations, which would meet the above-mentioned criteria, as will be explained later in this section.

The author decided that the framework and the model of the integration would be three-dimensional, i.e. three sources of ideas and information. The proposed model integrates:

- 1- The King Abdulaziz Quality Award (KAQA), with
- 2- the Saudi Arabia Responsible Competitiveness Index (SARCI), and
- 3- the results of this research (from the literature and the organisations).

KAQA and SARCI are two initiatives, developed to realise a number of objectives regarding SQM and CSR and the requirements of each, and they cover various aspects. The adoption of these requirements in the integration would ensure that the integration is achieved on different levels. Also, the organisations in this study have

added a third dimension from the Saudi point of view. Thus, it can be argued that this approach has met the first criterion above.

In terms of the second criterion, this is also met by knowing that KAQA and SARCI were built upon the theories of SQM and CSR. The KAQA was mainly built on almost the same structure as the EFQM award. Also, SARCI has been developed and improved by an international organisation, AccountAbility, to ensure that the requirements and methods of this initiative correspond to the standards of CSR AA1000. It also corresponds in some of its criteria to ISO 26000, whether this was intentional or not. Moreover, this research relies on Carroll's model of CSR, which this author stated previously that this model is sufficient to apply various theories of CSR. However, some contextualisational changes and additions were made by both KAQA and SARCI to meet Saudi Arabia's needs, especially those requirements for the development of the national human and social capital, such as the Saudisation programme '*Nitaqat*'.

In Saudi Arabia, there are not many existing frameworks for SQM or CSR and there is only one national framework each for SQM and CSR, KAQA and SARCI respectively. Knowing that KAQA and SARCI have been developed with considerations to contextualise the application of SQM and CSR, hence there is an opportunity that this integration model could meet the unique and special needs of Saudi Arabian organisations. Therefore, applying the integration framework may gain the recognition and appreciation of these organisations, as it would apply the two sets of requirements for SQM and CSR and the two national frameworks KAQA and SARCI simultaneously. By doing so, the criterion of having an integration framework that takes into consideration the needs of Saudi Arabia can be met. However, this does not mean that this framework is limited to this context only.

In addition, the similarities between the two frameworks support the integration between them. Moreover, it can be said that the government, represented by several departments, would be interested to raise the level of participation in the KAQA, as well as SARCI, to realise the national development objectives of both of them. The author anticipates that, by introducing the integration framework, the participant numbers in both initiatives will increase.

Any framework that is meant to work for Saudi Arabian companies or those companies operating in Saudi Arabia should consider the Islamic teachings. This study revealed some important aspects of Islamic teachings and showed how they have a clear connection to SQM and CSR. This connection is believed to be valuable for the integration framework.

For the fourth and fifth criteria, the barriers, opportunities and motivations for the integration, which were found in the empirical study, have been taken into account to some extent. For example, the experts stated that the lack of a tool that could assist organisations to integrate SQM and CSR is one of the main barriers. Thus, developing this framework would help in overcoming this barrier.

In terms of the opportunities and motivations, the most frequently mentioned opportunity to integrate SQM and CSR was participation in SARCI. SARCI is one of the main pillars of this framework. In addition, it has been shown by this study as well as some studies in the literature that ‘Islamic teachings’ were the main motivation for the integration between SQM and CSR and are dominant factors in Saudi Arabia (Kurhsid *et al*, 2013; Gravem, 2010); therefore this study considered, to some extent, the compatibility of the framework with this factor.

6.3 King Abdulaziz Quality Award (KAQA)

The author translated the concepts and elements of KAQA as he could not find a translation provided by KAQA. Therefore, the translation has been checked with one of the KAQA assessors, who has been awarded his Master’s Degree in Quality Management from the UK, to ensure its accuracy. In section 2.7.2, there was a brief introduction to KAQA. The Table below (6.1) contains the concepts and indicators of KAQA:

	Concept	Indicators
1	Leadership	1.1 Top management orientation 1.2 Performance evaluation 1.3 Supporting the culture of quality
2	Strategic Planning	2.1 The process of strategic planning 2.2 Strategic objectives & action plan 2.3 Research & development
3	Human Resources	3.1 Human resources planning and selection 3.2 Training & education 3.3 Performance appraisal 3.4 Employees' satisfaction & workplace environment 3.5 Employees' empowering 3.6 Localisation
4	Suppliers & Partners	4.1 Selection, evaluation & improvement of S&P service quality 4.2 Support for local S&P and local products 4.3 Long term partnership management
5	Operation Management	5.1 Quality management, environment, energy, health and safety systems 5.2 Continuous improvement 5.3 Application of the national and international standards
6	Focus on the beneficiary	6.1 Knowledge of beneficiaries and markets 6.2 Relationships management with the beneficiaries 6.3 Measure and improve the beneficiaries satisfaction
7	Impact on society	7.1 Contribution to the national development 7.2 Social responsibility 7.3 Contribution to social training and education
8	Business Results	8.1 Beneficiaries satisfaction 8.2 Financial results 8.3 Human resources 8.4 Suppliers & Partners 8.5 Investment in research and development 8.6 Export
Table 6.1 KAQA concepts and Indicators.		

6.4 Saudi Arabian Responsible Competitiveness Index - SARCI

SARCI aims to help businesses in Saudi Arabia to improve their competitive performance by supporting social, economic and environmental development (SARCI, 2011, p. 3). Some sections in previous chapters highlighted this initiative (1.3 and 2.6.1.1).

In this section, the focus will be on the framework of SARCI. The framework was based on seven drivers. At the end of 2011, the framework was improved based on the feedback of the stakeholders, such as SAGIA, AccountAbility and the participants, and adapted for the country's social and economic priorities such as Saudisation (positive employment discrimination for Saudi nationals), equal employment opportunities and diversification; also, it considered the national development

opportunities and challenges (SARCI, 2011, p. 3). The new framework has been streamlined to concentrate on five concepts or areas of responsible competitiveness. There are 24 indicators within these concepts. Table 6.2 below collects the concepts with the relevant indicators:

	Concept	Indicators
1	Building a national competitiveness workforce.	1.1 Staff training & development. 1.2 Opportunities for nationals & effort toward Saudisation. 1.3 Wage equality for similar work. 1.4 Employment of women, especially in leadership positions. 1.5 Staff benefits & protections. 1.6 Health, safety and security performance in the workplace. 1.7 Employee satisfaction & productivity.
2	Innovating solutions for social development	2.1 Charitable giving. 2.2 Support for employee volunteering. 2.3 Strategic community investment. 2.4 Products, services or programs to help communities manage the challenges they face.
3	Empowering local vendors	3.1 Vendor capacity building. 3.2 Procurement policies & strategies. 3.3 Efforts to encourage vendors to be socially & environmentally responsible. 3.4 Vendor satisfaction.
4	Making a commitment to high quality	4.1 Product/service safety & reliability. 4.2 Processes & controls to ensure responsible product & ethical practices. 4.3 Transparency. 4.4 External communications & reporting. 4.5 Customer satisfaction.
5	Responsible environmental management.	5.1 Compliance with regulation and standards. 5.2 Consumption of water, energy & paper. 5.3 Greenhouse gas emissions. 5.4 Recycling, reuse & reduction programs.
Table 6.2 SARCI concepts and indicators.		

6.5 The procedures of modelling the integration

In this phase, there were four steps that encompassed the procedures of modelling the integration. More importantly, there was a validation focus group supporting the author throughout these steps and procedures. The validation focus group consisted of three experts in the Quality domain who have relatively long experience in auditing, business excellence model assessment and business process modelling, alongside their experience in academia. There was at least one meeting for every step that this author made; the group members discussed and challenged the results of development of the framework and model. As a result, significant changes and improvements were

made; for example, there were several versions of the framework and the model before the author settled on this version. Another example is that the validation focus group discussed carefully the difference between the concept and meta-concept in the framework and studied each type before writing the final version of the framework. This was due to the discussions and validation processes with regard to the categorisation of the indicators and the allocation of them in the agreed place within the framework and in the model. Moreover, this practice served as a guard against author bias and made sure that modelling the integration followed validated systematic processes. This validation procedure can be added to the evaluation procedure in the methodology chapter, specifically the procedure of peer review in section 4.10.1.6. Also, this author attempted to apply the rich and thick description procedure that was explained in section 4.10.1.5, which requires providing sufficient explanations about and descriptions of the processes and procedures that were followed to develop this framework and model. The final validation procedure on this modelling process was the external audit as explained in section 4.10.1.7. All these evaluation procedures provided not only an external lens but also a second opinion for more assurance of the validation of the model.

The first procedure was carrying out a ‘compare and contrast’ between the requirements of each framework to find out the similarities and differences. Then linking similar requirements with each other, as will be shown in section 6.6. The usage of this approach is common in business and management studies. For example, Garvare and Isaksson (2001) used a similar approach in their study in which they integrated sustainable development values into the Malcolm Baldrige National Quality Award (MBNQA); see Appendix 12. Also, the Global Reporting Initiative (GRI) has published a similar work, which contains a linkage table of the guidelines of GRI and ISO26000, to help companies to use them in conjunction with each other (GRI & ISO26000, 2011b); see Appendix 13. Accordingly, each element of SARCI was studied in relation to all concepts and indicators of KAQA to demonstrate the similarities and differences. Thereafter, those elements that were present in SARCI but not in KAQA were added to the relevant concepts in KAQA, see table 6.3.

Conducting this procedure has confirmed the findings of this study in Table 5.4 that SQM and CSR have several aspects in common. The similar requirements in KAQA and SARCI, which were identified by conducting this procedure, are more than half

of the total requirements of SARCI. Table 6.3 below shows the elements contributed by SARCI to the framework.

The second procedure is adding the elements from this empirical study to the framework. The participants in this study pointed out a number of areas in common that can be added to the integration framework. Some elements that are not included in KAQA and SARCI have been added to the integration framework, as shown in the framework Table 6.3. Also, there were some adjustments to the concepts of the framework and the addition of some meta-concepts, which will be explained in section 6.6.

The third procedure is linking the elements of the integration framework with a set of fundamentals of CSR. The elements of the integration framework are classified under the four fundamentals of CSR, which will be explained in section 6.7. This linking would allow the linking of the indicators of the framework with CSR values, as suggested in the literature by Ghobadian *et al.* (2007, p. 717)

The fourth step is the development of the model of the integration in accordance with the integration framework. The development of the model will be discussed in section 6.8.

6.6 The Integration framework

The integration framework integrates elements from KAQA, SARCI and the organisations studied in this research; these organisations are referred to as participating organisation (PO). Those elements that are common to both KAQA and SARCI are noted with (*), and those elements that arose from the participating organisations are noted with (^). Furthermore, particularly in relation to the meta-concepts Islamic teachings (IST) also contributed to this framework.

The section numbers for KAQA and SARCI are maintained from tables 6.1 and 6.2 through to table 6.3, e.g. in Table 6.2 indicator 4.4 “External communication and reporting” can be seen, this aspect does not appear in KAQA (table 6.1) and therefore this indicator appears as an addition to KAQA concepts in Table 6.3.

KAQA	Additions from SARCI	Additions from PO	IST&PO
1- Responsible leadership 1.1 Top management orientation 1.2 Performance evaluation 1.3 Supporting the culture of quality	4.4 External communications & reporting.		Do no harm
2- Strategic planning 2.1 The process of strategic planning 2.2 Strategic objectives & action plan 2.3 Research & development			
3- Human capital 3.1 Human resources planning & selection 3.2 Training & education* 3.3 Performance appraisal 3.4 Employees' satisfaction & workplace environment* ^ 3.5 Employees' empowering 3.6 Localisation* ^	1.3 Wage equality for similar work. 1.4 Employment of women, especially in leadership positions. 1.5 Staff benefits & protections^	1. Employees' rights	Doing Right
4- Suppliers & partners relationship 4.1 Selection, evaluation & improvement of S&P service quality* 4.2 Support for local S&P and local products^ 4.3 Long term partnership management*	3.3 Efforts to encourage vendors to be socially & environmentally responsible 3.4 Vendor satisfaction.		
5- Responsible operation management 5.1 Quality management, environment, energy, health & safety systems* ^ 5.2 Continuous improvement 5.3 Application of the national & international standards*		2. Risk Management	
6- Focus on the beneficiary 6.1 Knowledge of beneficiaries & markets 6.2 Relationships management with the beneficiaries 6.3 Measure & improve the beneficiaries satisfaction^			Transparency
7- Contribution to society 7.1 Contribution to the national development* ^ 7.2 Social responsibility* ^ 7.3 Contribution to social training & education^	2.2 Support for employee volunteering 2.4 Product, service or programs to help communities manage the challenges they face. 5.2 Consumption of water, energy & paper^	3. Anti-corruption	
8- Business Results 8.1 Beneficiaries satisfaction* 8.2 Financial results 8.3 Human capital 8.4 Supplier & Partner relationships 8.5 Investment in research & development 8.6 Export		4. Society results	Accountability
Table 6.3 The integration framework. Source: The author.			
* This element is included in both frameworks.			
^ This element was mentioned by the participating organisations.			

As mentioned earlier, the KAQA framework was the basis of the integration framework. This practice meets the recommendation that CSR should use QM as “*vehicle for expediting the diffusion of CSR*” (Ghobadian *et al.*, 2007, p. 717). The author identified the intersecting points between KAQA and SARCI and then the distinctive indicators from SARCI were added to the relevant concepts of KAQA.

The indicators of SARCI have been added to four concepts of KAQA. The names of these concepts were changed according to the new indicators. The reason for changing the names of these concepts was to emphasise the influence of CSR upon them. This process also has been discussed with the validation focus group, mentioned in section 6.5, to find the best terminology for each concept to represent the responsibility factor. These concepts were:

- Leadership: this concept was changed to ‘responsible leadership’ to underline the responsibility factor at this level.
- Human Resources: this concept was changed to ‘Human Capital’. This is more suitable to match the CSR philosophy and it is the phrase that is used by SARCI to better present this concept in accordance with CSR. Wright and McMahan (2011, p. 94) cited Becker (2002) who defined Human Capital as “... *the knowledge, information, ideas, skills and health of individuals*”. Comparing the two terms, ‘Human Capital’ implies the functions of the management of ‘Human Resources’, and it adds a specific focus on the individuals and their “*knowledge, skills, health and values*” (Wright & McMahan, 2011, p. 94). Therefore, it reflects the meaning that the people of an organisation are more than materials and equipment that will be used to fulfil a goal like any other resource. In addition, the word capital means that it is entitled to be invested in, to have returns on this investment by training, education and health caring. The human capital of an organisation when developed and deployed effectively will shape the human capital of the country at large.
- Suppliers and partners: this concept was changed to ‘Supplier and partner relationships’ to stress the two-way relationship between the organisation and its suppliers and partners rather than a one-way relationship. The two-way relationship fits more properly with a responsible framework. The implied concept in this is that an organisation should be able to establish responsible

relationships with its suppliers and partners to make sure that it “*looks at social and environmental issues along company’s supply chains*” (Begley *et al.*, 2010, p. 6). Thus, each organisation in the supply chain should look at improving this relationship with regard to CSR.

- Operation management: this concept was changed to ‘Responsible operation management’. This new concept has an added emphasis on risk management, as a new indicator, to avoid any possible harm or risk from the operation domain of the organisations. Kytle and Ruggie (2005, p. 15) stated that risk management should play its role within the framework and principles that CSR can provide for more effectiveness.
- Impact on society: this concept was changed to ‘Contribution to society’ to emphasise the fact that the framework is guiding the user to make a positive contribution to society rather than simply being aware of the negative impact on it, as the previous concept could be understood. The very basic concept in this respect is ‘to do no harm’, which seems to have a negative connotation as it asks organisations to avoid negative actions but does not guide them to do better. This is supported in the literature, of both SQM and CSR, that establishes a proactive mindset, which is not only about “corrective actions”, but rather addresses “preventive actions” (Sapru & Schuchard, 2011, p. 6). An organisation is obliged to be positive and proactive toward its economic, legal, ethical and philanthropic responsibilities, as explained by Carroll (1991) in his CSR model. Also, the word ‘impact’ can imply negative or positive actions, whereas the word ‘contribution’ has a positive implication.

After integrating KAQA and SARCI, the distinctive indicators from the participating organisations were added to the relevant concepts. Four indicators were added to the framework in the relevant concepts from the organisations; these indicators are:

- 1- Employees’ rights,
- 2- Risk management,
- 3- Anti-corruption, and
- 4- Society results.

The last process in developing this framework was to indentify the meta-concepts, which can be considered as the main concepts of all the concepts and indicators, to

which each indicator and concept can be related. These meta-concepts were derived from the participating organisations' responses and are highly influenced by Islamic teachings, as the last column shows in Table 6.3. It is may be worth mentioning that these meta-concepts are related to all the concepts and indicators of the framework and there is no significance to their order in the table. According to Gravem (2010, p. 49), the main differentiation between the international CSR and Saudi CSR is that the latter relies mainly on Islamic teachings on the foundational value level. These meta-concepts are:

- 1- Doing no harm: to prevent harmful actions,
- 2- Doing right: to actively pursue the right thing,
- 3- Transparency: to be open toward stakeholders and the society, and
- 4- Accountability: to take responsibility for your organisation's actions and to be able to tackle weaknesses and enhance strengths.

The integration framework has a total of 43 indicators categorised under eight concepts that are all under the four meta-concepts. It is important to mention that the elements of the framework are assumed to have equal weightings. This is because the integration framework is for guiding the integration efforts and not to establish detailed assessment processes; this point will be discussed in section 6.9 in this chapter.

6.7 The Fundamentals of the integration framework

As mentioned in the literature review, section 2.6, Khan *et al.* (2013, p. 73) found that the Saudi Arabian organisations in their study had a general view about CSR, that it relates to philanthropic activities, although there was some evidence of some organisations having a more strategic CSR approach. This view can be one of the barriers to the integration between SQM and CSR, as mentioned in Chapter 5, whereas it is emphasised in the literature that CSR fundamentals should cover more than one dimension. Schwartz & Carroll (2003) introduced three domains of CSR, which are: economic, legal and ethical. Schwartz and Carroll (2003) argued that philanthropic activities can be classified under one of these domains as well. Based on this categorisation, all the indicators of the integration framework, shown in Table 6.3, can be linked to these domains of CSR. The majority of the participants in this study considered that the core values of their organisations are CSR-centred.

Therefore, this author advocates the linking between the indicators of the integration framework and these domains of CSR. This process would allow the organisations to view the wider range of areas that CSR can cover by the integration indicators. However, this does not mean that the integration framework is based on Schwartz and Carroll's model nor that it can only be linked to this one model, rather the integration framework used Schwartz and Carroll's model to show the various dimensions that the indicators can cover.

In addition, one indicator can be linked to more than one domain. The indicators are labelled differently as being related to one of the three sources of the framework, which are KAQA, SARCI and the participating organisations as K, S and PO respectively. The process of linking the indicators with the domains was made and validated by the author and the validation focus group. However, there is always a need to explain how each indicator is linked to each domain. Therefore, three examples of the linkage between three indicators and the fundamentals are provided. The three indicators were chosen as examples based on the variation of source: the first one from KAQA, the second from SARCI and the third from the participating organisations.

The first example, the indicator K.1.1 'Top management orientation' has been linked with the economic responsibilities. The financial performance is the primary goal for many organisations and it is the first and main indication of its overall performance. Therefore the link with regard to the top management is to ensure that the organisation is managed and directed in accordance with their economic responsibility. In the same sense, the top management then is obliged to lead and manage the organisation with compliance to their legal responsibilities. The legal responsibilities are those that make sure the organisation performs in a consistent manner in relation to the overall laws and regulations of the country and comply with the government's and local rules to fulfil the legal requirements (Carroll, 1991, p. 40). After the cause of existence and the legal obligations, then the top management should consider the ethical responsibility of the organisation.

Another example is the indicator S.4.4 'External communications and reporting', which indicates a legal responsibility that an organisation is legally responsible to conduct some kind of communications and reporting practices as to some parts of its

performance. In addition, there is another level of communications and reporting practices that can be conducted by which the organisation can perform its ethical responsibility. These communications and reporting, although they may promote the image of the company, they are not essentially marketing advertisements; this is why the economic responsibility does not appear here.

A third example of the linkage is the indicator PO.1 which is 'Employees' rights'. This indicator has been linked to two CSR domains, which are legal responsibility and ethical responsibility. This was because there are sets of legal responsibilities to which an organisation needs to be compliant, such as the employment and the workforce laws and regulations. Moreover, the organisation can go beyond its legal responsibilities with regard to the employees' rights, to meet some other rights being driven by its ethical responsibility, such as applying some health and safety standards that are not compulsory for them to apply.

These examples show that the principle of the linkage process is to study each indicator to find out which of the domains of CSR it serves. In other words, what type of responsibility these indicators, if applied, can achieve. The linkages are made and demonstrated in Table 6.4:

	Indicator	Eco	Leg	Eth
1	K.1.1 Top Management Orientation	□	□	□
2	K1.2 Performance evaluation	□	□	
3	K.1.3 Supporting the culture of quality			□
4	S.4.4 External communications & reporting.		□	□
5	K.2.1 The process of strategic planning	□	□	
6	K.2.2 Strategic objectives & action plans	□		
7	K.2.3 Research & development	□		□
8	K.3.1 Human resources planning & selection	□	□	□
9	K.3.2 Training & education	□		□
10	K.3.3 Performance appraisal	□	□	
11	K.3.4 Employees' satisfaction & workplace environment		□	□
12	K.3.5 Employees' empowering	□		
13	K.3.6 Localisation	□	□	□
14	S.1.3 Wage equality for similar work.	□	□	□
15	S.1.4 Employment of women, especially in leadership positions.	□	□	□
16	S.1.5 Staff benefits & protections.		□	□
17	PO.1 Employees rights		□	□
18	K.4.1 Selection, evaluation & improvement of S&P service quality	□	□	□
19	K.4.2 Support for local S&P and local products	□	□	□
20	K.4.3 Long term partnership management	□		□
21	S.3.3 Efforts to encourage vendors to be socially & environmentally responsible			□
22	S.3.4 Vendor satisfaction.	□		□
23	K.5.1 QM, environment, energy, health & safety systems	□	□	□
24	K.5.2 Continuous improvement	□	□	□
25	K.5.3 Application of the national & international standards	□	□	□
26	K.6.1 Knowledge of beneficiaries & markets	□		
27	K.6.2 Relationships management with the beneficiaries	□		□
28	K.6.3 Measure & improve the beneficiaries satisfaction	□		□
29	K.7.1 Contribution to the national development	□		□
30	K.7.2 Social responsibility		□	□
31	K.7.3 Contribution to social training & education			□
32	S.2.2 Support for employee volunteering			□
33	S.2.4 Product, service or program to help communities manage challenges they face	□		□
34	S.5.2 Consumption of water, energy & paper.	□	□	□
35	PO.2 Risk management	□	□	□
36	PO.3 Anti-corruption	□		□
37	K.8.1 Beneficiaries' satisfaction	□		□
38	K.8.2 Financial results	□		
39	K.8.3 Human capital	□	□	□
40	K.8.4 Supplier & Partner relationships	□		
41	K.8.5 Investment in research & development	□		□
42	K.8.6 Export	□		
43	PO.4 Society results			
Table 6.4 Linking integration indicators with CSR domains. Source: the author.				

This linkage between the three domains of CSR and the indicators of the integration framework shows that the indicators are giving relatively equal importance to each domain, which would result in what Schwartz and Carroll (2003, p. 524) called “*a balanced orientation*”. This means that an organisation is balancing its responsibilities in each domain. The linkage table above suggests that the framework indicators would help organisations in achieving a balanced CSR.

However, the linking process, as with all such models, can and should be adapted to suit the needs of individual organisational contexts. It is subject to several factors, which will be determined by each organisation according to their needs.

6.8 Modelling the integration

It has been mentioned above that the development of the integration framework uses the KAQA framework as its basis. Similarly, the integration model is based on the KAQA excellence model in Figure 6.1. The KAQA excellence model will be adjusted to include the elements of the integration framework, which are shown in Table 6.2.

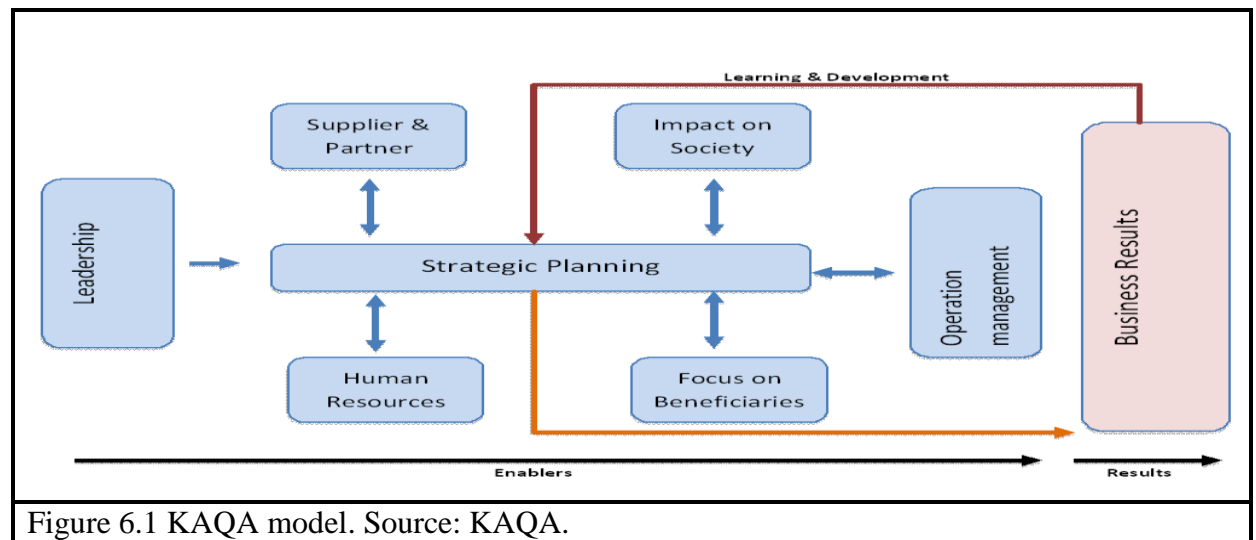


Figure 6.1 KAQA model. Source: KAQA.

This is also a common approach and was used by Porter and Kraemer (2006) in their study, which linked CSR and competitive advantage by adding CSR values and activities with the relevant elements in the Porter value-chain model, which had been developed earlier (see Appendix 14). They argued that this could be a practical method to connect CSR with competitive advantage.

Figure 6.2 shows the integration model, which has the basis of KAQA with the new elements for CSR. The model demonstrates the four meta-concepts and the eight concepts of the integration with the delivery mechanism. The model and the framework together explain the meta-concepts, the concepts, the indicators and the delivery mechanism.

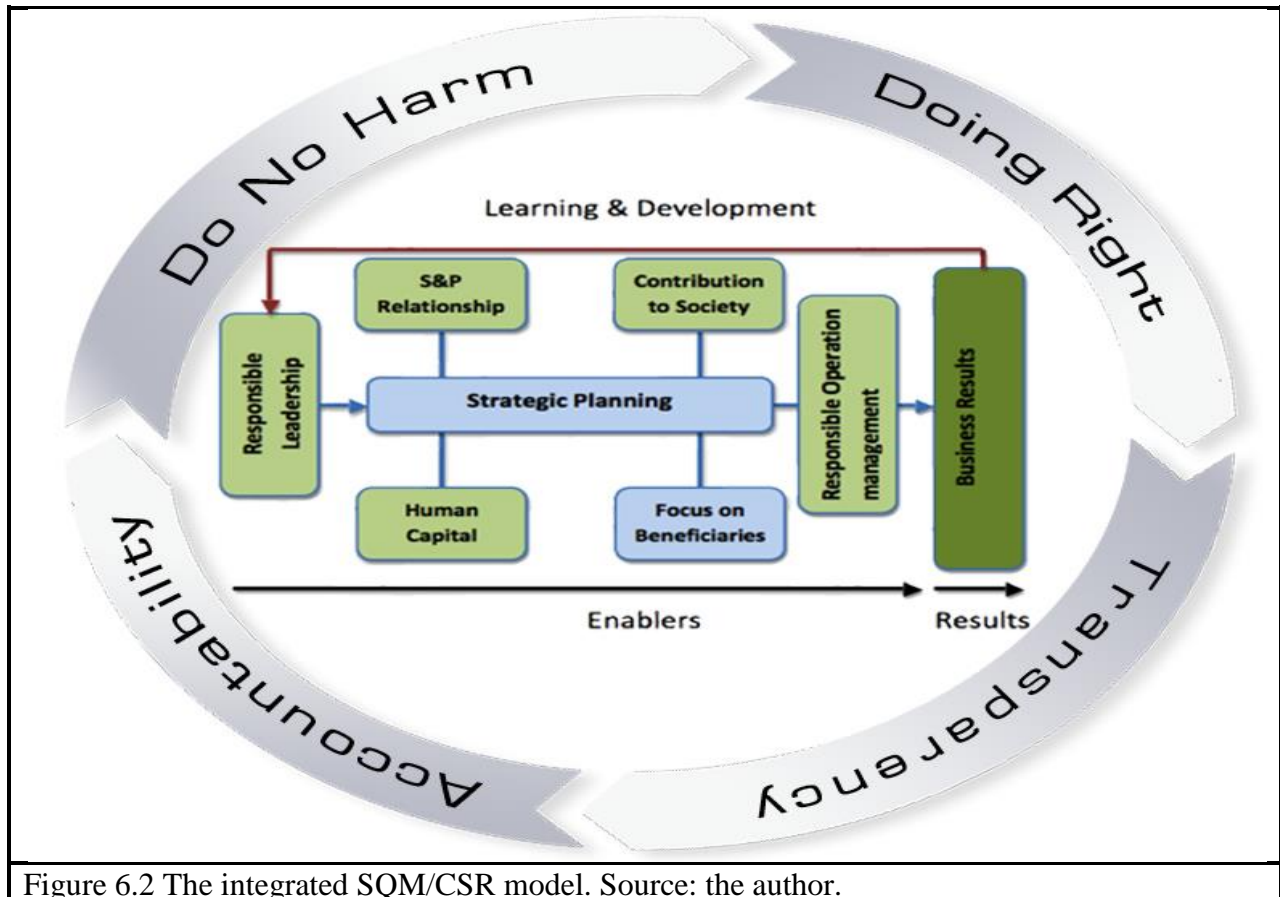


Figure 6.2 The integrated SQM/CSR model. Source: the author.

The meta-concepts of this model are drivers of continuous improvement. By addressing the first meta-concept of this model, which is 'do no harm', the organisation should plan its continuous improvement, with regard to all concepts of this model, by taking into account this meta-concept in everything they plan and do. Meanwhile, the organisation should have positive plans and actions that reflect the second meta-concept which is 'doing right'. This meta-concept refers to the positive impact of the organisation's performance and existence. Then, the organisation should be transparent in terms of what it does and how it does it, which allows a checking and reviewing opportunity via external scrutiny. Thereafter, the accountability role is involved to allow evaluation and amendments to its systems to be compliant with the

first and second meta-concepts, ‘do no harm’ and ‘doing right’. This cycle of meta-concepts corresponds to the Deming (2000) or the Plan-Do-Check-Act (PDCA) cycle of continuous improvement; these are considered to be essential tools to control quality and to ensure that one of the basic fundamentals of SQM, continuous improvement, is maintained.

The four meta-concepts have applications with all the concepts of the model and would have a significant effect, if applied, not only on some parts of the organisation but also on it as a whole.

In the middle of the model is the modified version of the KAQA model that has been changed to deliver the integration objectives. There are some changes, which can be seen shown in different colours. The concepts in the light green boxes are the concepts that have been changed and have some indicators added to them from SARCI and/or the research organisations, as explained in the framework in section 6.6 above.

The business results box has its colour changed to dark green to show that one more indicator has been added into it, which is ‘society results’. Also, the ‘learning and development’ loop was starting from the business results box to end in the ‘strategic planning’. This has been changed to end in the ‘responsible leadership’ box to emphasise that any learning and development activity has an implication on all the systems of the organisation starting with the top management and leadership. In addition, ‘learning and development’ that leads to minor or major changes should take place from the top of the organisation downward. Moreover, this modification reflects the fact that the responsible leadership ought to be involved in the process of strategic planning.

Finally, there was an arrow from ‘strategic planning’ to ‘business results’. In the integration model this was changed to make the ‘Responsible operation management’ the action field by which an organisation has its business results in liaison with the all other concepts in the model.

6.9 The integration limitations

The main purpose of this work is to provide Saudi Arabian organisations with an integration framework and model that incorporates the requirements of SQM and CSR all together.

The purpose of this work is not to establish a detailed action plan to implement the model or to offer a “How to do it” plan. This is similar to many other SQM and CSR guidelines and standards. This can be an opportunity for further research to focus on this purpose. Moreover, Karapetrovic (2002, p. 62) stated that *“it is evident that each organization will have a unique interpretation of what integration means and how it could be accomplished”*. This author argues that each individual interpretation of the integration may vary, though the framework and model would provide a common view amongst the organisations that commit to the integration.

In addition, the lack of measurability may be seen as a limitation of this framework. However, this view can be opposed by Deming’s view that one of the ‘Deadly Diseases’ of managing quality is *“running a company on visible figures alone”* (Deming, 2000, p. 121). He also emphasised the fact that an organisation should consider what brings value even if it cannot be measured (Deming, 2000, pp. 121-123). Nevertheless, developing measurement criteria for this framework can be helpful for those organisations that are run by *“visible figures alone”*. The measurement will add value to the framework, however, applying it and measuring its results should not be restricted to the numerical results.

It can be argued that each organisation is different in designing and adopting suitable tools and techniques due to variations in their needs and requirements and the applicability of these tools. The QM movement has introduced several forms of tools and techniques, such as flow charts, cause and effect analysis, scatter diagram, control charts, Pareto analysis and also the more sophisticated ones such as Quality Function Deployment (QFD), Statistical Process Control (SPC), Six Sigma, Kaizen and SERVQUAL, that an organisation can use in order to deliver and measure the drivers of the integration framework (Sapru & Schuchard, 2011, p. 7).

This researcher has attempted to provide a generic integration model to a specific context, not for a specific industry or sector. Each sector or organisation can

implement the integration with slight differences. This tactic is common to many national and international models and standards. This is also the practice of KAQA and SARCI; there are organisational differentiations in the application of the model to some extent. However, further research can propose action plans for the implementation of this model for specific sectors. Studying the application of this framework in specific sectors will be advantageous to its improvement.

6.10 Summary

To conclude, in this chapter the integration between SQM and CSR is conceptualised based on the results reported in previous chapters. This conceptualisation produced a framework and model to facilitate the integration of SQM and CSR in Saudi Arabian organisations. A set of criteria and considerations was used in the development process to ensure the suitability of the model of integration for implementation. Moreover, methodological procedures were applied to increase the validity and reliability of the development of the integration framework and model.

7. Conclusions

7.1 Introduction

The aim of this research is to investigate whether and how Strategic Quality Management and Corporate Social Responsibility can have an effect on each other. Reviewing the literature led to the conclusion that SQM and CSR have significant similarities in theory and they are practically overlapping. Moreover, in the literature review there were some indications of a cultural readiness to have SQM and CSR in place. Therefore, the author confirms that the integration between SQM and CSR could be viable in general and, more specifically, for Saudi Arabian organisations.

In addition, the literature review gave an insight into how to conduct this research to achieve its aims and objectives. The methodology of this research was to conduct interviews and documentary analysis with some Saudi Arabian organisations. Thus, the type of the methodology of this research, which can be called a multi qualitative multiple-cases study, required special considerations to ensure its validity and reliability. The cases selected for this research have been recognised and awarded by SARCI for their responsible practices. The final sample of this research consisted of organisations from healthcare, manufacturing, petrochemical and service sectors.

The investigation started with studying different aspects of the relationship between SQM and CSR to find common ground for the integration. Before modelling the integration, it was important to gain knowledge of how the integration could be perceived by the Saudi Arabian organisations, in terms of levels, natures and methods of the integration.

In addition, this research studied the benefits, barriers, opportunities and motivations of the integration from the point of view of Saudi Arabian organisations. The final results suggested the necessity to develop a framework that can be applied by Saudi Arabian organisations to integrate their SQM and CSR activities. The framework was developed based upon several criteria and considerations that would make it appropriate for this specific context of Saudi Arabia. Thereafter, the model that demonstrates this framework was developed following the same methodology.

Moreover, there are other recommendations made that would advance these efforts further. These recommendations could be applied by this researcher or any other interested researchers.

7.2 The conclusions

In Chapter 5, the results of this research were produced based on the research questions, which were originated in accordance with the research objectives. In this chapter, likewise, the objectives will guide the conclusions. These objectives are:

- 1- To find out whether or not there is any relationship between SQM and CSR.
- 2- To study the main benefits of and barriers to successful integration between SQM and CSR, if there is any relationship established, in Saudi Arabian organisations.
- 3- To critically review the main opportunities and motivations for implementing and integrating SQM and CSR, if there is evidence of such a relationship, in Saudi Arabian organisations.
- 4- To develop a framework which would assist Saudi Arabian organisations to integrate SQM and CSR.

The following sections will present the conclusions of the primary and secondary research.

7.2.1 The relationship between SQM and CSR

The first research objective concerns the relationship between SQM and CSR, to study whether this relationship is clear for the Saudi Arabian organisations. This would lead to studying the integration from these organisations' point of view and whether it is thought of and regarded as a feasible idea or not.

This study reviewed the literature and found that the relationship between SQM and CSR has been already discussed. The fundamentals, elements, evolution and application of both SQM and CSR indicated a strong bond between these two concepts. There are some studies, which emphasised the necessity of seeing some kind of collaboration between these two concepts (Aşçigil, 2010; Sapru & Schuchard, 2011). It is stated in the literature that the collaboration would be important to

advance CSR (Ghobadian *et al.*, 2007); it is also stated that it is useful for SQM to follow the core values of CSR.

In the literature review, there was an effort to shed light on some important factors that might have an effect on forming the relationship between SQM and CSR in Saudi Arabia. The literature review focused on the dominant factor of the context of this study, which is ‘Islamic teachings’ in Saudi Arabia. It has been found that Islamic teachings contain sufficient values and fundamentals, such as *Ihsan*, that would allow CSR to be considered as a favourable management idea and to be culturally endorsed. Thus, this author attempted to incorporate the fundamentals of CSR with the main Islamic charitable obligations.

This author attempted to bring the essential values and elements of SQM and CSR together with those of the Islamic teachings. This is what will make the integration framework more comprehensive from the viewpoint of Saudi Arabian organisations and would motivate them to implement and integrate SQM and CSR.

The review of the literature showed the importance of the integration between SQM and CSR for better implementation for both and for better organisational performance and results (Ghobadian *et al.*, 2007, p. 717). There were some suggestions to enable the integration to excel. One of these suggestions was developing an integration framework that differentiates SQM elements from CSR elements and promotes a deliberate integration between them.

In this empirical study, the interviewees contributed to the realisation of this objective by providing an insight into the areas in common between SQM and CSR, their views of SQM and CSR and the integration levels, methods and natures. The main areas in common of SQM and CSR, which were also illustrated in the literature, are:

- employees’ rights and satisfaction,
- waste reduction,
- health and safety, and
- environment.

These results highlighted some other important areas, which were mentioned in the literature, such as transparency, doing no harm and risk management. Some areas were mentioned and they are well-known as being components of SQM, such as

customer satisfaction, supplier satisfaction and improvement, quality of service and quality of product. These areas were important to be investigated to give details for the development of the framework, which is the fourth objective of this study. Table 7.1 shows the areas in common between SQM and CSR that were found from the organisations and which were already mentioned in the literature:

	Area in common identified by the participants	Confirmed in the Literature	Not found in the literature
1	Employees' rights and satisfaction	<input type="checkbox"/>	
2	Health and safety	<input type="checkbox"/>	
3	Waste reduction	<input type="checkbox"/>	
4	Environment	<input type="checkbox"/>	
5	Transparency	<input type="checkbox"/>	
6	Customer satisfaction		<input type="checkbox"/>
7	Supplier satisfaction and improvement		<input type="checkbox"/>
8	Quality of service		<input type="checkbox"/>
9	Quality of product		<input type="checkbox"/>
10	Audit	<input type="checkbox"/>	
11	Documentation and use of data		<input type="checkbox"/>
12	Doing no harm	<input type="checkbox"/>	
13	Risk management		<input type="checkbox"/>
14	Compliance to standards and regulation	<input type="checkbox"/>	
15	Training and education	<input type="checkbox"/>	

Table 7.1 Areas in common according to the literature and empirical results. Source: the author.

In terms of how the Saudi Arabian organisations view SQM and CSR, their views can be summarised as that the majority of the organisations have a holistic view of SQM and CSR and that they have a major impact on these organisations. Only one organisation views CSR as solely a philanthropic activity. At the same time, the majority of them hold the view that SQM can control CSR. In spite of this fact, the experts thought that CSR should guide SQM standards. These results collectively were essential outlines for the integration framework development, which says that the integration would be between two holistic concepts that can be based on CSR values, using SQM methods to control and direct.

With respect to the results of the integration levels, methods and natures, although the majority of the organisations agreed on the outlines of the integration and already have one or more levels and natures of the integration, they did not show consensus

on the method that would systematically integrate SQM and CSR. This also supported the need for an integration framework. Also, further research will be needed to test this framework.

Overall, there were clear indications of the relationship between SQM and CSR in different areas, which strongly suggests that there is a mutual dependency between them. This dependency means that SQM and CSR would be less effective when they are dealt with separately. Therefore, there is an obvious need for a systematic method to bring SQM and CSR together.

7.2.2 Benefits of and barriers to successful integration

The second objective of this research focused on the benefits of successful integration and the barriers to it, in Saudi Arabia. The findings confirm some of the findings in the literature, such as the first three in the list below, which were mentioned in section 2.7. This part of the study found 16 benefits of integrating SQM and CSR. The most frequently reported benefits were:

- making CSR more manageable and auditable,
- systematic implementation of CSR,
- unified system that makes SQM & CSR essential parts of it,
- the confidence and trust of the community as SQM & CSR would be clearly together,
- moving CSR from isolated initiatives to be part of the system, and
- support innovation in processes, products and solutions.

This study yielded 13 barriers to successful integration between SQM and CSR. The barriers can be summarised as the lack of understanding of both of concepts, the importance given to CSR and the resources that are needed for the integration. The experts stressed that the main barrier is the lack of a tool that implements and measures this process. This summary of the barriers confirms that of Ghobadian *et al.* (2007) recommended that SQM and CSR be brought together by providing clarity and understanding of these two concepts. They recommended broadening the scope of SQM by adding CSR elements to SQM, which can be regarded as a solution to overcome the barrier of the lack of a tool that implements and measures SQM and CSR together. They also stated that CSR elements should be explicitly addressed,

which again can be regarded as a solution to overcome the barrier that CSR is not given sufficient importance. However, they did not provide guidance on how to implement these recommendations. This research has attempted to close this gap and used these recommendations in the development of the integration framework.

The importance of acknowledging these benefits and barriers in this research was to establish as many benefits as possible and to avoid as many barriers as possible in the development of the integration framework.

The conclusion that can be made from the benefits of the integration is that almost all of the most frequently mentioned benefits were about the mechanism of implementing and managing SQM and CSR. These benefits can be more directly met by having an integrated framework that could manage both SQM and CSR and deliver the desirable results. Likewise, by having a well-established integration framework and model, the main barriers can be tackled by providing an understanding of SQM and CSR, giving due importance to both SQM and CSR, and making available a special tool to implement and measure SQM and CSR together.

7.2.3 Opportunities and motivations for integrating SQM and CSR

The third objective dealt with the opportunities and motivations for the integration between SQM and CSR in Saudi Arabia. The initiative SARCI was the main opportunity as it was mentioned more frequently than the other opportunities. A number of the organisations considered SARCI as an opportunity that promotes awareness of the integration but not sufficiently to be used as a method of integrating SQM and CSR.

On the other hand, the main motivations that were found were:

- Islamic teachings,
- recognising the relationship between SQM and CSR, and
- looking at CSR and SQM as tools that benefit rather than cost.

This finding, that ‘Islamic teachings’ are the main motivation to integrate SQM and CSR, concurs with what was found in the literature that: ‘Islamic teachings’ were the main driver for Saudi Arabian organisations to apply CSR and to act responsibly (Gravem, 2010, p. 119; Khan *et al.*, 2013, p. 74; Khurshid *et al.*, 2013, p. 2232). Thus,

this factor was given a special importance in the development of the framework, as suggested by Khan *et al.*, (2013, p. 65).

The identification of the opportunities and motivations was beneficial, as they have been taken into consideration in the process of developing the framework of the integration to make it suitable for the Saudi Arabian context.

7.2.4 The integration framework and model

The fourth objective of this study has been realised individually in Chapter 6. The results of both the literature review and the empirical study confirmed the necessity of developing a framework that can assist Saudi Arabian organisations to integrate their SQM and CSR. The factors that this framework was built upon were derived mainly from the results of the empirical study.

The author set some criteria of how an effective integration framework would be, based on results from the literature and empirical studies. These criteria are:

- 1- To integrate as many aspects as possible of SQM and CSR.
- 2- To conform to the CSR main theories and to cover its fundamentals.
- 3- To address the needs of the Saudi Arabian economy and its various stakeholders whilst being compatible with Islamic teachings.
- 4- To avoid as many barriers as possible.
- 5- To meet the opportunities and motivations that would encourage the Saudi Arabian organisations to put the integration into practice.

Then the options were studied against these criteria and it was decided to develop the framework by integrating KAQA, SARCI and adding some elements from the studied organisations.

In addition, the results from the review of the reconciliation between CSR and ‘Islamic teachings’ were studied to develop greater concepts that were considered as the meta-concepts of the framework above all concepts. The meta-concepts are:

- doing no harm,
- doing right,
- transparency, and
- accountability,

The integration of Islamic teachings into the combined SQM and CSR model has been demonstrated to strengthen its relevance for Saudi Arabian organisations, hence enhancing its applicability amongst them. However, these meta-concepts are not restricted to Islamic teachings but rather they are already adopted in some international standards of SQM and CSR. The elements that the organisations in this research contributed to the framework are focused on by some international standards of CSR, such as ISO 26000 and UNGC, which are:

- employees' rights,
- risk management,
- anti-corruption, and
- society results.

Correspondingly, these elements are highly emphasised in the international standards and are covered by the Islamic teachings. However, these elements were not included in KAQA or SARCI.

The elements of the integration framework were linked to the fundamentals of CSR, which were already linked with the Islamic charitable obligations. This was to establish the role of CSR values within this integration to be a guide for the entire framework.

The linkage between this framework and the three domains of CSR (economic, legal and ethical) allows the linkage between this framework and different theories of CSR, as mentioned in the literature. In addition, the various aspects that the concepts of this framework cover allow for conformity with different theories of CSR, which are:

- Stakeholders' theory: by considering different stakeholders and promoting the balance between the key groups of the organisation (Freeman, 1984).
- Instrumental theory: by taking into account the economic responsibility of the organisation to maximise the profit and improve its financial performance (Friedman, 1973, p. 1).
- Ethical theory: by considering orientation toward achieving the right things for the right reasons (Garriga & Melè, 2004, p. 60).

- Business citizenship theory: by encouraging the involvement of the organisation toward a responsible use of power within their communities and to play a role in advancing the society (Garriga & Melè, 2004, p. 55).

Accordingly, the integration model was developed to provide a delivery mechanism of the integration concepts and elements in the framework. Similar to the framework, the model has the basis of the KAQA model, however, there were major changes to it to make it more feasible to deliver the desirable outcomes of the integration.

The integration framework and model are primarily meant to change the mindset of the organisations about SQM and CSR. In addition, the framework and model provide an incorporation roadmap of what the integration between SQM and CSR encompasses. Further work will be needed for the development of the conceptual framework and model, which will be discussed in the recommendations chapter.

However, it should be noted that, at this stage of the framework's development, measurability is difficult to quantify because it is not within the scope of this present research.

7.3 Contribution to knowledge

As concluded above, this research has realised its objectives and consequently realised its aim, that is, investigating whether and how Strategic Quality Management and Corporate Social Responsibility can have an effect on each other. This research has contributed to knowledge by studying the theoretical background of the relationship between and the integration of SQM and CSR with a particular focus on Saudi Arabia and the Islamic teachings.

This research was the first that has studied SQM and CSR combined in Saudi Arabia. The researcher interviewed a number of the SQM and CSR specialists across different sectors. There was a lack of broad studies that focused on SQM and/or CSR in Saudi Arabia. This research has made its contribution to knowledge by studying these concepts within this context in different sectors. Although the researcher conducted a sectorial analysis to make relevant statements, the sample size was rather small to allow the drawing of conclusions about the influence of sectors on the results. Thus, further study will be required to determine whether there are differences in organisational needs according to sector.

The findings made a contribution to knowledge by studying the understanding, perception and experience of the Saudi Arabian organisations of some important topics about SQM and CSR, such as areas in common between SQM and CSR, views of SQM and CSR, and levels, natures and methods of integration. In addition, it studied the views of the Saudi Arabian organisations about the benefits of, barriers to, opportunities of and motivations for, the integration of SQM and CSR.

This has guided the major contribution to knowledge of this research, which is the development of the integration framework and model. The framework and model are designed to provoke Saudi Arabian organisations to integrate their SQM and CSR or to improve their integration efforts. This is the first framework and model that has combined SQM and CSR with consideration of different dimensions such as CSR fundamentals and Islamic teachings, as well as being supported by the direct data from the organisations in this research.

7.4 Final conclusion

It has been established that SQM and CSR are important concepts that will improve the performance and outcomes of Saudi Arabian organisations in different aspects. The two concepts are found to be related to each other. It has been recommended by some researchers to integrate them together. The integration is evidenced to be beneficial but also there are some barriers by which the organisations could be hindered. In addition, the study showed that there is no specific framework that would assist Saudi Arabian organisations in taking such a process. Therefore, the major contribution to knowledge of this study is the development of the integration framework and model in accordance to a set of criteria that ensures its acceptability and feasibility within Saudi Arabia. In addition, other contexts may benefit from adaptation of the framework and model.

8. Recommendations

8.1 Introduction

This chapter makes some recommendations, which will be suggested to the organisational, governmental (or authorities) and academic domains.

8.2 The recommendations

To make the recommendations consistent with the research as a whole, the recommendations are discussed in relation to the research objectives as follows:

8.2.1 The relationship between SQM and CSR

The interested parties can have an insight of the similarities between SQM and CSR and the benefits of bringing them together, that this research provided, in order to establish a better implementation for both of them.

The recommendation that can be provided to the government of Saudi Arabia, and can be applicable for other governments, is that the relationship between SQM and CSR could optimise the performance and results of all organisations. Therefore, it is recommended that governmental initiatives address the importance of this relationship.

Further research is recommended to build on this work to study the relationship between SQM and CSR in different contexts. It will be helpful for this study to allow some kind of comparison in subsequent studies that would show to what extent the results can agree and disagree with each other. Furthermore, studying the SQM and CSR relationship can be done in one industry or sector, which will provide more focused results that may lead to more generalisable conclusions.

This author also recommends that SQM frameworks and models, whether they are called excellence models or TQM models, should incorporate CSR and sustainability values into their concepts. For example, the EFQM model could emphasise CSR drivers more clearly. Also, for those frameworks and models that include CSR only in the drivers and not in the results, such as SARCI, they could give it more emphasis by including it in both.

8.2.2 Benefits of and barriers to successful integration

The first recommendation with regard to organisations is that these benefits and barriers could be helpful in the feasibility analysis if an organisation wishes to consider the integration. These benefits and barriers can be also used in guiding the integration by making sure that the benefits can be delivered and by overcoming the barriers to successful integration.

At governmental level, the recommendation is that the benefits on which the government has an influence should be supported, e.g. government authorities such as SAGIA and SASO should promote the integration by addressing these benefits to the interested companies. In addition, the government can assist organisations to overcome some barriers on which the government has an influence. The policy makers within the government could have this influence to emphasise on the benefits and to help in overcoming the barriers.

For further research, researchers can undertake empirical studies of the benefits of and barriers to the integration within the organisations that applied the integration frameworks. This would help to focus on some more objective results of the benefits and barriers that rely less on opinions and perceptions. Also, studying this field in specific industries will give a richer insight and lead to greater generalisability of the results.

8.2.3 Opportunities and motivations for integrating SQM and CSR

Saudi Arabian organisations, or those who shares the same characteristics, could make use of the opportunities and motivations provided in this research to promote integration. Those organisations that want integration to take place should consider these opportunities and motivations to ensure better integration.

The most frequently mentioned opportunity to integrate SQM and CSR was the initiative of SARCI. From this point, the recommendation is that it could be helpful if SARCI promoted the idea of the integration not only in an implicit way but also explicitly. For example, by showing the similarities of SQM and CSR, the viability of the integration between them and promoting the integration framework and model to those interested organisations that intend to apply SQM and CSR together. This can also be considered as a step forward towards a better outcome of the initiative.

In terms of the motivations, 'Islamic teachings' were the most frequently mentioned motivation. Policy makers that are related to the areas SQM and CSR in Saudi Arabia could pay more attention to this area to make more sense of the relationship between SQM and CSR on the one hand and the Islamic teachings on the other, to promote the idea of the integration from an Islamic viewpoint. The results suggest that this effort would motivate Saudi Arabian organisations to act more responsibly and would result in better quality. The separation between business concepts, such as the integration between SQM and CSR on the one hand and the cultural and religious drivers on the other, may downgrade these concepts from the viewpoint of some organisations.

The literature is lacking some practical works that would advance this connection, not only by addressing the commonalities, but also by enabling the practical role of the Islamic teachings.

8.2.4 The integration framework and model

The most important of the recommendations of this research are related to the integration framework and model. The integration framework and model were developed based on their feasibility that has been proved by the results of this research and on some criteria that were considered to deliver the best results possible.

The organisations that are interested in having SQM and CSR implemented are recommended to have them integrated as well. The integration can be different in practice from one industry to another to a minor extent.

The Saudi Arabian authorities responsible for promoting the implementation of SQM and CSR could encourage the integration ideas for a better business environment as well as for organisational performance and results. Furthermore, it is recommended that the authorities disseminate the necessary awareness of and methods for the integration. The results of this research suggest that having them together would bring about a more responsible and robust implementation for both. KAQA and SARCI can make use of the integration framework and model as a second step to having one of the frameworks. However, it is recommended for those organisations that intend to commit themselves to implementing one of the two initiatives to consider the integration framework and model for the benefits of the integration, which were mentioned earlier in this research in Chapter 5 and 6.

Further research will be required to advance the integration framework and model forward in different directions. The first recommendation is that the integration framework and model need some sort of validation procedures in order to enable a systematic process to ensure its applicability and feasibility. The first step in this respect can be setting up a validation focus group. The members of this focus group will be different; while the members of the focus group that was set up during the development of the framework were all academics, the new validation focus group will engage the practitioners from the parties that are related to the integration framework. This second focus group should consist of representatives from the three parties of the framework, which are KAQA, SARCI and the organisations in this study. Some other interested parties could be involved in this focus group such as the quality committees and councils in different domains. The aim of this focus group would be to allow the representatives of these three parties to critically assess the framework and to shine a spotlight on the weaknesses at the same time as to agreeing on its strengths. This would provide a list of areas for improvement, which may be included in the further development of this work. This critical assessment is a helpful practice that would advance any framework and develop it to the next level.

Another recommendation is that a researcher or a practitioner from a specific industry can develop and test an action plan or “how to implement” guide for this framework in their area of expertise. Although every organisation to some degree is different in implementing any framework, some organisations will need some guidance to follow, especially with new or relatively new ideas such as the integration between SQM and CSR in Saudi Arabia. Moreover, some research work may be needed to develop a measurement suite for the framework in order to properly assess its outcomes.

The third recommendation is to put this model into action and investigate its ‘pros and cons’. Implementing this model and then reflecting on the experience can be of profound importance to gain knowledge and to highlight the areas for improvement in practice. The whole process will be of great assistance in improving the framework and the model.

In a different direction, the framework and model can be modified to suit other contexts. The contextualisation of the framework and model is on two levels. The first level is to test this model in a specific industry and conduct some customisation,

which would have an outcome of an industry-specific integration framework and model.

The second level of the contextualisation is a country level that may require some modifications to the framework and model in order to meet the specific requirements of the country concerned. At the same level, the contextualisation can be done by applying the methods and procedures by which this integration framework and model were developed, in order to integrate their particular SQM and CSR frameworks.

In the sense of broader research and development, this research, similar to distinguished works in this field, found that SQM and CSR should be working together. Having an integration framework and model to realise this recommendation was clearly suggested in the literature. Therefore, the standardisation organisations that are responsible for improving SQM and CSR frameworks and models can adopt this researcher's integration framework and model which will give it wider recognition within their span of authority.

Appendices

Appendix 1: Informed consent letter.

Informed Consent Letter (Interviews)

Dear Participant

You are being kindly asked to participate in a study entitled “*An investigation of the relationship between Strategic Quality Management and Corporate Social Responsibility: the case of Saudi Arabian organisation*”. The aim of this study is “*to investigate whether and how Strategic Quality Management and Corporate Social Responsibility can have an effect on each other: the case of Saudi Arabian organisations*” The objectives of this study are:

1. To find out whether or not there is any relationship between SQM and CSR.
2. To study the main benefits of and barriers to successful integration between SQM and CSR, if there is any relationship established, in Saudi Arabian organisations.
3. To critically review the main opportunities and motivations to implementing and integrating SQM and CSR, if there is evidence of such a relationship, in Saudi Arabian organisations.
4. To develop a framework which assist Saudi Arabian organisations to integrate SQM and CSR.

If you agree to participate you will be asked to answer the questions of the interview in order to explore the relationship between Quality Management and Corporate Social Responsibility. This will take approximately 45 minutes to 60 minutes.

To ensure anonymity, I will code each interview and only use codes to keep track of your responses. You will not be required to give your name and there will not be any linking between you and your answers.

The data will be recorded if you do not mind to record. It will be in electronic files in the researcher computer for the data analysis. If you do not like to record your

interview, then the answers will be written by the interviewer and will be shown to you. The data will be deleted after the analysis and nobody has the interest to keep them. The data may be retained for about 3 years.

This study follows ethical guidelines, so be sure that there will be no risk upon you due to your participation in this study. You will not incur any cost as a result of your participation in this study. If at any time during this study you wish to retract your participation, you are free to do so without giving any reasons. You can express your willingness or unwillingness to participate verbally directly to the researcher.

If you have any question prior to your participation or at any time during the interview, please do not hesitate to ask me.

Yours Respectfully,

Talal Alsaif

Appendix 2: Ethics committee's email for the ethics approval.



Talal Alsaif <talal.alsaif@gmail.com>

Fwd: Re: Re: Ethics application ref E216 : Talal Alsaif [Barbara Savage]

2 messages

Barbara Savage <barbara.savage@port.ac.uk>

19 November 2013 10:14

To: Talal Alsaif <talal.alsaif@gmail.com>, Debbie Reed <debbie.x.reed@port.ac.uk>

Ethics approval. Forms to follow.

Regards, Barbara

----- Forwarded message -----

From: **Barbara Savage** <Barbara.Savage@port.ac.uk>

Date: 9 July 2012 12:00

Subject: Fwd: Re: Re: Ethics application ref E216 : Talal Alsaif [Barbara Savage]

To: "Rogers, Sharman" <Sharman.Rogers@port.ac.uk>

Thanks Sharman,

Barbara

Dr Barbara M Savage
HP Client Manager & Course Leader, MSc Strategic Quality Management
School of Strategy & Business Systems
Portsmouth Business School
Tel: 023 9284 4668
>>> Sharman Rogers 7/9/2012 10:58 AM >>>
Dear Barbara

Ethics Committee has reviewed Talal's revised documents. They meet the concerns expressed by FEC with regards to his previous documents. He does not mention using the data towards Journals and other papers but that is his choice.

Ethics application ref E216 has now been approved. Please extend our best wishes to Talal for his research.

Best wishes

Sharman

Sharman Rogers
Business Services and Research
Portsmouth Business School

Appendix 3: Invitation to telephone interview.

Dear participant

I hope this message finds you well. I have asked your participation to my research "An Investigation of the Relationship between Strategic Quality Management and Corporate social Responsibility in Saudi Arabia". Your participation is very important and your responsiveness is appreciated. Thus, I would rather to conduct the interview by phone. I hope this will be suitable for you. Please let me know if you want to have the phone interview and choose the convenient time for you.

I am looking forward to hearing from you.

Regards

Talal Alsaif

Appendix 4: Support letter from SAGIA.



Saudi Arabian General Investment Authority
(SAGIA)

June 13, 2012

Dear Saudi RCI Participants,

On behalf of the Saudi Arabian General Investment Authority, we are delighted to inform you that a Saudi scholarship student, Mr. Talal Mohammed Al-Saif, studying his PhD in the University of Portsmouth in the UK, is interested in conducting research on one of our National Competitiveness Initiatives, The Saudi Arabian Responsible Competitiveness Index (or "Saudi RCI" for short) now in its fifth year.

As you well know, Saudi RCI aims to help businesses in the Kingdom improve their own competitive performance, improve the Kingdom's competitive performance, and it supports social, economic, and environmental development through the way companies manage their environmental and social footprints.

Mr. Talal's PhD thesis topic is "An Investigation of the Relationship between Quality Management and Corporate Social Responsibility". Basically, he will study how QM and CSR can affect each other. The sample of his study will be chosen from the winners of the Saudi RCI award since its inception. During the period of June 2012 – September 2012, we request your cooperation in supporting his research by agreeing to meet with him and providing him information about your companies CSR and quality management activities. I have already provided him with your company contact details.

We are very excited about the research that will be conducted on our successful initiative Saudi RCI by Mr. Talal, and trust your organization will be supportive in his efforts to conduct his research. Should you require any further information in this regard, please feel free to contact me. Thank you in advance for your cooperation and help.

Sincerely,

Kim Pringle Al-Sahhaf

Kim Pringle Al-Sahhaf
Head of Competitiveness Initiatives
SAGIA

PO Box 5927 Riyadh 11432 Kingdom of Saudi Arabia
T +966 1 263 5010 F +966 1 263 5020 E info@sagia.gov.sa
www.sagia.gov.sa

Appendix 5: Invitation to participation in the research.

Dear

I am Talal Alsaif. I am a PhD student in the University of Portsmouth. I am writing to you to ask your participation to the research entitled “An Investigation of the Relationship between Strategic Quality Management and Corporate social Responsibility in Saudi Arabia”. The sample of this research consists of the organisations that are recognised by the SARCI and its award. These organisations have been chosen based on their outstanding involvement in CSR activities. I would like to make an appointment with you to carry out the interview, which will be all about the relationships between SQM and CSR. Your participation is remarkably important and your input is significantly valuable to this research.

Please see the attached files:

- Support letter from SAGIA.
- The informed consent letter.

I am looking forward to hearing from you.

Regards

Talal Alsaif

Appendix 6: Documents collection letter.

Dear Participant

I am very thankful to those who I had the chance to have their important participation to my research which was investigating the relationship between CSR and QM. For more information and to enrich the research I would like to conduct a content analysis for the document of the organisations. I have tried to find any documents of your organisation with this regard but unfortunately I could not find any related documents. Thus, I am kindly asking you to provide me with the documents you have about CSR and/or QM in your organisation such as CSR reports, SARCI questionnaire, QM annual report or/and GRI report. The documents will be used for the same purpose of the research.

I will be appreciated if you provide me with the documents.

I am looking forward to your reply.

Regards

Talal Alsaif

Appendix 7: Documents members checking letter.

Dear Participant

I hope you are fine. I am glad to contact you again regarding the research, which you kindly participated in by being interviewed. The interview was the first method of this research. The second method is documentary analysis. For the organisations that have their documents published in the web, I need to make sure whether this document is the right one to reflect their CSR or not. Please see the attachment and let me know if it is the right document then I will be able to start the analysis. If it is not the right document, can you please provide me with the right one?

In the case of no response received, this will be considered as a confirmation that this is the right document and as an approval of using it in this research.

I am looking forward to hearing from you.

Regards

Talal Alsaif

Appendix 8: Example of a transcribed interview.

Quality Management:

1- What QM means for this organisation?

We have QM department which is like an umbrella which overlook to the entire organisation and report directly to the CEO. Being a hospital obviously obeyed by so many quality standards. Some of them international and some of them are obligatory as local or governmental standards. Additionally, we do stick to several other standards related to patient privacy, and patient's family rights, patient's education. All of these things are guide-lined by quality standards.

2- Where QM can be seen most?

Because we are a health care organisation QM is essential in almost every departments such as infection control, reporting incidents, all clinical departments.

3- What QM aims to deliver in this organisation?

The hospital has its vision, mission and objectives and deliverables which all taking into account the quality and QM checked everything against these objectives.

4- What are the tools, methods and techniques of QM used in this organisation?

SEFAHI standards, OSHAS, Joint commission international, Hipa standards and Hkaps and some more. All these guide and evaluate all dimension of the work from the quality of the health care services to the confidentiality and right of the patients.

- Corporate Social Responsibility:

1- What CSR means for this organisation?

CSR is not a separate department, although I am the manager of CSR. It is not an activity that can be done by one department rather it is a culture of the whole organisation. It is something we would like to see integrated and cut through all our operations. This because we started as a responsible business the get go. In short it is the core of what we do.

2- Where CSR can be seen most?

We want to set a unique responsible health care by setting firstly the Islamic standards of responsibility and of health care. Responsible practices are something we take very seriously starting from our mission to our daily operations.

We do not like it when we see other organisations only giving money or supporting charities and that all what they do. We like to be proactive and responsible on the way we operate. Additionally we like to adopt initiatives which ultimately affect the sector or the industry in which we operate.

3- What CSR aims in this organisation?

Answered.

4- What are the tools, methods and techniques of CSR used in this organisation?

We have a CSR strategy. Our most recent strategy built on a framework by Philip cottler. We derived our CSR strategy from this framework and we joint it with our overall strategy. We also, follow GRI, we were the first organisation in Saudi, and the first hospital in the middle east and if not the first private hospital in the world to produce A level report. This because we have a high level of transparency. We are a member of the UNGC and our CEO is a member of steering committee in the gulf region.

- The Relationship:

1- Do you see any relationship between QM and CSR?

I do very much. In the reporting phase this is very essential. QM concerns more that your statistics and reports are compiled. In our GRI we refer mostly to the QM and rely mainly on them to provide me with the data and indicators of the hospitals performance when it comes to patients safety, documentation and many other aspects. Whenever we have an initiative we want to adopt in the hospital we always refer to the quality department. For example when we start our recycling imitative I had to have them to approve the type of waste that I want to recycle. They are concerned with infections there are some waste we are not allowed to recycle.

Also, in the education part of CSR. CSR need to get all the material of education approved by the QM.

Externally, we launched a campaign for stop using a type of chemical in homes when we had two children were poisoned by it but when they arrived to the hospital there was not much to do and they passed away. This could not go like this, we studied the case and we initiate the campaign to let people know about it and to restrict the use of such chemical. Another incident was happened to a school child called Majid passed away because he needed first aid or CBR where nobody could perform any of them. We reached the public and we establish a programme to provide free classes on CBR and first aid. It is opened for every one. Our goal is to have a trained CBR in every house. We call this programme “to save a life” based on the verse in the Quran. So far we have trained 6000 members of the community.

2- What is the relationship between QM and CSR?

Answered.

3- What are the dimensions where QM and CSR can work for the same objective?

Answered.

4- Do you think QM and CSR can be implemented in parallel?

Answered.

- The integration:

1- Have you ever considered any possibility of integrating QM with CSR?

To some degree yes, it depends on the level of integration.

2- How do you think QM and CSR can be integrated?

The integration can be embedding CSR into all parts of the organisation not only into QM. The part of integrating CSR and QM is by having all CSR initiatives get approved before the implementation. As a hospital CSR should never be separated.

In the human rights part, like labour law or patients rights here where CSR and QM can be integrated. Also, the environment, waste and recycling such as the right for the patient to have single room.

Additionally, CSR and QM integrated in policy-making processes.

Our CSR initiatives are working around five things:

- Creating a culture of responsibility and responsible policies.
- Saving the environment.
- We speak against corruption.

QM and CSR can be integrated in these areas but I don't think that they have to be integrated in other areas.

3- What do you think the benefits of integrating QM and CSR?

QM can help in standardising CSR and making it consistent within the organisation. QM can get CSR shifted to this level of implementation from merely making good things from time to time or giving charity. CSR with QM can be more structured.

4- What do you think the barriers of the integration?

I don't see any.

5- Do you think there are any opportunities or/and motivations for the integration?

First motivation is, the easy approval for the CSR initiatives from the different governmental departments. Second, the safety of the work, whatever you do in CSR if it is going to compromise the safety of the patients or the employees, so we don't interested in it.

The problem of CSR in this country is that it is still not structured and the application of it is not systematic.

One of the motivations can be that we can make a framework based on the Islamic teachings. We have Islamic rules and obligations of responsibility. This would be a motivation that leads to a good implementation of CSR in our countries.

- QM and CSR:

1- How audit and assessment influence CSR movement within the organisation?

In this organisation it is not much.

2- Have you used ISO26000? How you use?

Yes. We are in the process of having consultants who would provide the courses and materials

3- What relationship between QM and CSR can you see in employees' rights, waste reduction, governance and pro-activity?

Answered.

4- How do you think CSR and QM can use the same implementation and evaluation methods?

Yes. We use the same methods when want to start anything. So, any initiative has to go through the same procedures of any other new project or programme in the hospital.

5- Are there any important piece of information about the relation between QM and CSR?

If you put CSR rightly in your overall strategy you will have it not only with QM but also with all other departments and parts of you organisations.

- How do you think SRCI improve the awareness and application of CSR? How the enhancement of the framework?

SARCI motivates a lot of companies. It did help in motivating and as guidance to CSR implementation. We participate because we already have CSR.

Appendix 9: Analytical framework.

Aim (1)	Objectives (5)	Research Questions (5)	Themes (4)	Interview questions (22)	Codes (24)
The aim of this research is to investigate whether and how Quality Management and Corporate Social Responsibility can have an effect on each other: the case of Saudi Arabian organisations.	1- To find out whether or not there is any relationship between quality management and corporate social responsibility.	1-What are the aspects and dimensions where a relationship between CSR and QM can be found in Saudi Arabian Organisations?	QM, CSR, relationship and Integration.	Quality Management: -What QM means for this organisation? -Where QM can be seen most? -What QM aims to deliver in this organisation? -What are the tools, methods and techniques of QM used in this organisation? Corporate Social Responsibility: -What CSR means for this organisation? -Where CSR can be seen most? -What CSR aims in this organisation? -What are the tools, methods and techniques of CSR used in this organisation? The Relationship: -Do you see any relationship between QM and CSR? -What is the relationship between QM and CSR? -What are the dimensions where QM and CSR can work for the same objective? -Do you think QM and CSR can be implemented in parallel? The integration: -Have you ever considered any possibility of integrating QM with CSR? -How do you think QM and CSR can be integrated? -What do you think the benefits of integrating QM and CSR? -What do you think the barriers of the integration? -Do you think there are any opportunities or/and motivations for the integration?	-Holistic view of CSR. -Holistic view of QM. - Strategic CSR. - CSR as philanthropic activities. -No relation between QM&CSR. -Medium relationship. -Strong relationship. - CSR & QM is one thing.
		2- What is the nature of the relationship between CSR and QM within Saudi Arabian organisations?	Relationship and Integration.		-QM controls CSR. -CSR controls QM. - Major integration. - Possible integration. -Impossible or difficult to integrate.
	2- To study the main benefits of the integration between QM and CSR, if there is any, in Saudi Arabian organisations.	3- What are the benefits of the integration between QM with CSR from Saudi Arabian organisations perspective?	Relationship and Integration.		-Not thought of the integration. -Beneficial integration. -Not beneficial integration.
	3- To study the main barriers to successful integration between CSR and QM, if there is any relationship established, in Saudi Arabian organisations.	4- What are the barriers to establish a relationship and integration between CSR and QM in Saudi Arabia?	Relationship and Integration.	QM and CSR: -How audit and assessment influence CSR movement within the organisation? -Have you used ISO26000? How you use? -What relationship between QM and CSR can you see in employees' rights, waste reduction, governance and pro-activity? -How do you think CSR and QM can use the same implementation and evaluation methods?	-Barrier.

	4- To critically review the main opportunities and motivations to implementing and integrating CSR & QM, if there is evidence of such relationship, in Saudi Arabian organisations.	5- What are the opportunities and motivations to establish a relationship and integration between CSR and QM in the context of Saudi Arabia?	Relationship and Integration.	-Are there any important piece of information about the relation between QM and CSR?	-Opportunity. -Motivation.
	5- To develop a framework which assists Saudi Arabian organisations to integrate QM and CSR.		Integration		- <i>Sustainability as an integration model.</i>
Codes in <i>Italic</i> are those that arose from the interviews.					

Appendix 10: Example of an individual report.

- H1

- Holistic QM

- QM is the umbrella which overlook the entire organisation and report directly to the CEO.
- Being a healthcare organisation we obeyed by so many quality standards.
- QM is essential in almost all departments.
- QM checked everything against these objectives.

- Holistic CSR

- CSR is not a separate department, it is not an activity that can be done by one department rather it is a culture of the whole organisation.
- Responsible practice is something we take seriously starting from our mission to our daily operations.
- We do not like to see it as only giving money or supporting charities.

- Initiating business as a CSR

- We started as a responsible business the get go.

- Existed integration

- CSR is something we would like to see integrated and cut through all our operations.
- CSR can be embedded into all parts of the organisation not only into QM.
- QM and CSR can be integrated in creating a culture of responsibility and responsible policies, saving the environment, speak against corruption.
- It is integrated other areas.

- Areas in common of CSR and QM

- Statistics, data collection and documentation.
- In the human rights, labour law, patients rights, environment, waste reduction and recycle.

- The main relationship between QM and CSR

- CSR integrated within everything, with special relationship with QM in the approval gaining for every CSR program from QM.
- CSR and QM is integrated in policy making.

Appendix 11: Interviews member checking letter.

Dear Participant

It was my pleasure to have your input in my research, which is about the relationship between Strategic Quality Management and Corporate Social Responsibility. The research involved the companies that were recognised for their SQM and CSR achievements. The interviews with all participants were transcribed. The step now is to send the interviews to the participants to check if this is what they have provided and if they want to adjust or correct some points.

This procedure is one of the procedures to ensure the credibility and validity of the data provided, before starting with the data analysis. This procedure should not take more than a week time to be sent back to the researcher to start the analysis.

Therefore, the interviews with the comments, if there are any, should be sent back by Sunday 24th Mar 2013. So, if you could please comment on the interviews or just approve it by this time, I will be appreciated. In a case of no response received, that will be considered as an approval of the content of these interviews.

I am looking forward to your reply.

Thank you in advance for everything you helped me with during my data collection.

Regards

Talal Alsaif

Appendix 12: Integrating sustainability values into excellence model by Garvare and Isaksson (2001).

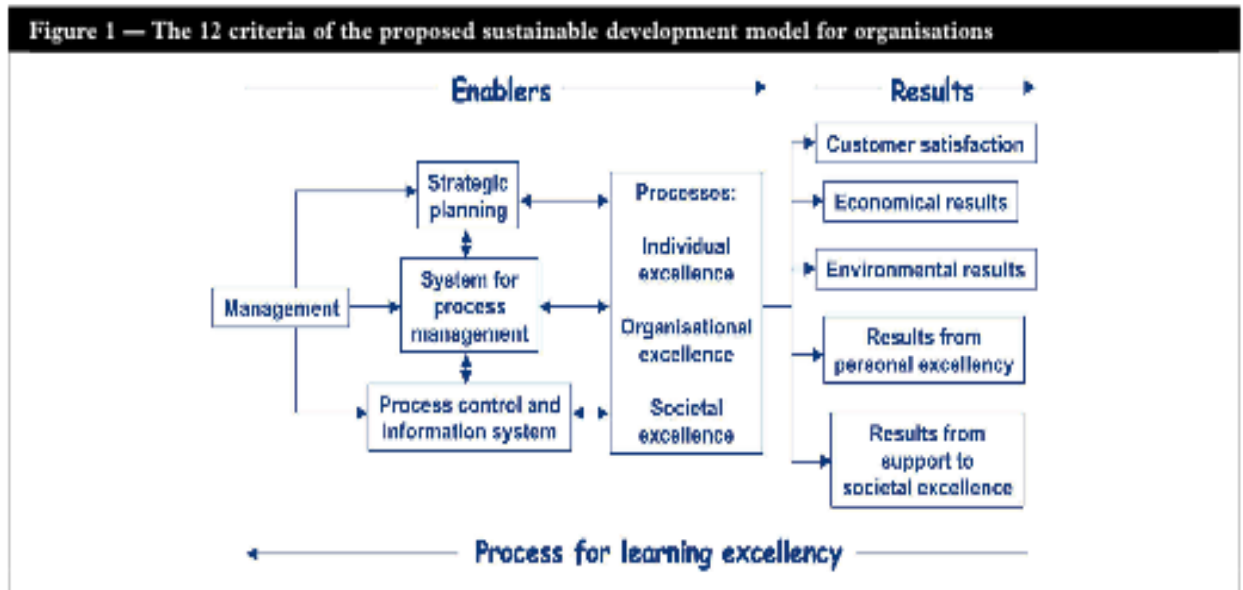


Table I — Extending MBNQA with a proposed model integrating sustainable development	
New criteria	Comments
1.1 Leadership for sustainable development 1.2 Support for societal excellence 1.3 Support for personnel excellence	Setting the mission, vision and values corresponding to sustainable development. The five guiding values are: sustainable stakeholder balance; learning excellence; process excellence; stakeholderocracy and transparency
2 Development and deployment of strategy	Strategies are set to comply with economic prosperity, social equity and environmental protection. Systemic thinking is essential
3.1 Knowledge of the value adding process	Special focus on the paying customer
3.2 Knowledge of the process of managing natural capital	Special focus on the (critical) natural capital
3.3 Assessing priorities of stakeholder needs	Looking at all the stakeholders: economic prosperity, social equity and environmental protection
4. Process control and information system	Measurement processes track both stakeholder needs and stakeholder satisfaction
5. Developing the human resources	Personnel are selected, trained and continuously learning in order to attain personal excellence
6. Supporting societal excellence	Strong co-operation with society
7. Process management excellence	Process excellence both in design and results
8.1 Results from customer satisfaction	Measurement of quality
8.2 Economic results	Results of organisational excellence
8.3 Personal results	Results of personnel excellence
8.4 Social results	Results of societal excellence
8.5 Results from managing resources	Impact on the environment

Appendix 13: GRI and ISO26000 linkage table (GRI & ISO26000, 2011).

Relevant GRI Guidelines Disclosures – Disclosure on Management Approach (DMA) or Performance Indicators		ISO 26000 Core Social Responsibility Subjects & Themes	ISO 26000 Clauses
Aspect	Non-discrimination		
HR4	Total number of incidents of discrimination and corrective actions taken.	Human Rights Resolving grievances Discrimination and vulnerable groups Fundamental principles and rights at work Employment and employment relationships	6.3 6.3.6 6.3.7 6.3.10 6.4.3
Aspect	Freedom of Association and Collective Bargaining		
HR5	Operations and significant suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and actions taken to support these rights.	Human Rights Due diligence Human rights risk situations Avoidance of complicity Civil and political rights Fundamental principles and rights at work Employment and employment relationships Social dialogue	6.3 6.3.3 6.3.4 6.3.5 6.3.8 6.3.10 6.4.3 6.4.5
Aspect	Child Labor		
HR6	Operations and significant suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor.	Human Rights Due diligence Human rights risk situations Avoidance of complicity Discrimination and vulnerable groups Fundamental principles and rights at work Promoting social responsibility in the value chain	6.3 6.3.3 6.3.4 6.3.5 6.3.7 6.3.10 6.6.6
Aspect	Forced and Compulsory Labor		
HR7	Operations and significant suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor.	Human Rights Due diligence Human rights risk situations Avoidance of complicity Discrimination and vulnerable groups Fundamental principles and rights at work Promoting social responsibility in the value chain	6.3 6.3.3 6.3.4 6.3.5 6.3.7 6.3.10 6.6.6
Aspect	Security Practices		
HR8	Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.	Human Rights Avoidance of complicity Employment and employment relationships Promoting social responsibility in the value chain	6.3 6.3.5 6.4.3 6.6.6
Aspect	Indigenous Rights		
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken.	Human Rights Resolving grievances Discrimination and vulnerable groups Civil and political rights Respect for property rights	6.3 6.3.6 6.3.7 6.3.8 6.6.7
Aspect	Assessment		
HR10	Percentage and total number of operations that have been subject to human rights reviews and/or impact assessments.	Human Rights Due Diligence Human rights risk situations Avoidance of complicity	6.3 6.3.3 6.3.4 6.3.5

Relevant GRI Guidelines Disclosures – Disclosure on Management Approach (DMA) or Performance Indicators		ISO 26000 Core Social Responsibility Subjects & Themes	ISO 26000 Clauses
Stakeholder Inclusiveness Principle		Community involvement	6.8.3
Boundary Protocol		Promoting social responsibility in the value chain	6.6.6
1.1	Strategy and Analysis	Organizational governance	6.2
1.2			
2.3			
4.1- 4.17	Organizational Profile		
4.1- 4.17	Governance, Commitments, and Engagement	Verification	7.5.3
3.13	Assurance		
General Reporting Notes – Assurance			
Social Category (Includes Human Rights, Labour, Product Responsibility and Society)			
Human Rights Disclosures on Management Approach*	Goals and Performance	Organizational governance	6.2
	Policy	Human Rights	6.3
	Organizational Risk Assessment	Due Diligence	6.3.3
	Impact Assessment	Human rights risk situations	6.3.4
	Organizational Responsibility	Resolving grievances	6.3.6
	Training and Awareness	Promoting social responsibility in the value chain	6.6.6
	Monitoring, Follow-up and Remediation		
Additional Contextual Information			
Aspect	Investment and Procurement Practices		
HR1	Percentage and total number of significant investment agreements and contracts that include clauses incorporating human rights concerns, or that have undergone human rights screening.	Human Rights Due diligence Avoidance of complicity Promoting social responsibility in the value chain	6.3 6.3.3 6.3.5 6.6.6
HR2	Percentage of significant suppliers, contractors, and other business partners that have undergone human rights screening, and actions taken.	Human Rights Due diligence Avoidance of complicity Employment and employment relationships Promoting social responsibility in the value chain	6.3 6.3.3 6.3.5 6.4.3 6.6.6
HR3	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.	Human Rights Avoidance of complicity	6.3 6.3.5

Relevant GRI Guidelines Disclosures – Disclosure on Management Approach (DMA) or Performance Indicators		ISO 26000 Core Social Responsibility Subjects & Themes	ISO 26000 Clauses
Aspect	Remediation		
HR11	Number of grievances related to human rights filed, addressed and resolved through formal grievance mechanisms.	Human Rights Resolving grievances	6.3 6.3.6
Society Disclosures on Management Approach	Goals and Performance Policy Organizational Responsibility Training and Awareness Monitoring and Follow-up Additional Contextual Information	Organizational governance Fair Operating Practices Community involvement and development	6.2 6.6 6.8
Aspect	Local Communities		
S01	Percentage of operations with implemented local community engagement, impact assessments, and development programs.	Economic, social and cultural rights Community involvement and development Community involvement Social Investment	6.3.9 6.8 6.8.3 6.8.9
S09	Operations with significant potential or actual negative impacts on local communities.	Economic, social and cultural rights Prevention of pollution Protection of the environment, biodiversity and restoration of natural habitats	6.3.9 6.5.3 6.5.6
S010	Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities.	Community involvement and development	6.8
Aspect	Corruption		
S02	Percentage and total number of business units analyzed for risks related to corruption.	Fair Operating Practices Anti-corruption	6.6 6.6.3
S03	Percentage of employees trained in organization's anti-corruption policies and procedures.		
S04	Actions taken in response to incidents of corruption.		
Aspect	Public Policy		
S05	Public policy positions and participation in public policy development and lobbying.	Fair Operating Practices Responsible political involvement Community involvement	6.6 6.6.4 6.8.3
S06	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.		
Aspect	Anti-competitive Behaviour		
S07	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.	Fair Operating Practices Fair competition Respect for property rights	6.6 6.6.5 6.6.7
Aspect	Compliance		
S08	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	Fair Operating Practices Anti-Corruption Respect for property rights Wealth and income creation	6.6 6.6.3 6.6.7 6.8.7*

Relevant GRI Guidelines Disclosures – Disclosure on Management Approach (DMA) or Performance Indicators		ISO 26000 Core Social Responsibility Subjects & Themes	ISO 26000 Clauses
Labor Disclosures on Management Approach	Goals and Performance Policy Organizational Responsibility Training and Awareness Monitoring and Follow-up Additional Contextual Information	Organizational governance Labour Practices Fundamental principles and rights at work	6.2 6.4 6.3.10
Aspect	Employment		
LA1	Total workforce by employment type, employment contract, and region, broken down by gender.	Labour Practices Employment and employment relationships	6.4 6.4.3
LA2	Total number and rate of new employee hires and employee turnover by age group, gender, and region.	Labour Practices Employment and employment relationships	6.4 6.4.3
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation.	Labour Practices Employment and employment relationships Conditions of work and social protection	6.4 6.4.3 6.4.4
LA15	Return to work and retention rates after parental leave, by gender.	Labour Practices Conditions of work and social protection	6.4 6.4.4
Aspect	Labor/ Management Relations		
LA4	Percentage of employees covered by collective bargaining agreements.	Labour Practices Employment and employment relationships Conditions of work and social protection Social dialogue Fundamental principles and rights at work	6.4 6.4.3 6.4.4 6.4.5 6.3.10
LA5	Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.	Labour Practices Employment and employment relationships Conditions of work and social protection Social dialogue	6.4 6.4.3 6.4.4 6.4.5
Aspect	Health and Safety		
LA6	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs.	Labour Practices Health and safety at work	6.4 6.4.6
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender.	Labour Practices Health and safety at work	6.4 6.4.6
LA8	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.	Labour Practices Health and safety at work Community involvement and development Community involvement Education and culture Health	6.4 6.4.6 6.8 6.8.3 6.8.4 6.8.8
LA9	Health and safety topics covered in formal agreements with trade unions.	Labour Practices Health and safety at work	6.4 6.4.6

Relevant GRI Guidelines Disclosures – Disclosure on Management Approach (DMA) or Performance Indicators		ISO 26000 Core Social Responsibility Subjects & Themes	ISO 26000 Clauses
Aspect	Training and Education		
LA10	Average hours of training per year per employee by gender, and by employee category.	Labour Practices Human development and training in the workplace	6.4 6.4.7
LA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	Labour Practices Human development and training in the workplace Employment creation and skills development	6.4 6.4.7 6.8.5
LA12	Percentage of employees receiving regular performance and career development reviews, by gender.	Labour Practices Human development and training in the workplace	6.4 6.4.7
Aspect	Diversity and Equal Opportunity		
LA13	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.	Discrimination and vulnerable groups Fundamental principles and rights at work Labour Practices Employment and employment relationships	6.3.7 6.3.10 6.4 6.4.3
Aspect	Equal Remuneration for Women and Men		
LA14	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation.	Discrimination and vulnerable groups Fundamental principles and rights at work Labour Practices Employment and employment relationships Conditions of work and social protection	6.3.7 6.3.10 6.4 6.4.3 6.4.4
Product Responsibility Disclosures on Management Approach	Goals and Performance Policy Organizational Responsibility Training and Awareness Monitoring and Follow-up Additional Contextual Information	Organizational governance Fair Operating Practices Consumer Issues	6.2 6.6 6.7
Aspect	Customer Health and Safety		
PR1	Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.	Economic, social and cultural rights Promoting social responsibility in the value chain Consumer Issues Protecting consumers' health & safety Sustainable consumption	6.3.9 6.6.6 6.7 6.7.4 6.7.5
PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes.		
Aspect	Product and Service Labeling		
PR3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.	Consumer Issues Fair marketing, factual and unbiased information and fair contractual practices Protecting consumers' health & safety Sustainable consumption	6.7 6.7.3 6.7.4 6.7.5
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.	Consumer service, support and complaint and dispute resolution Education and awareness	6.7.6 6.7.9

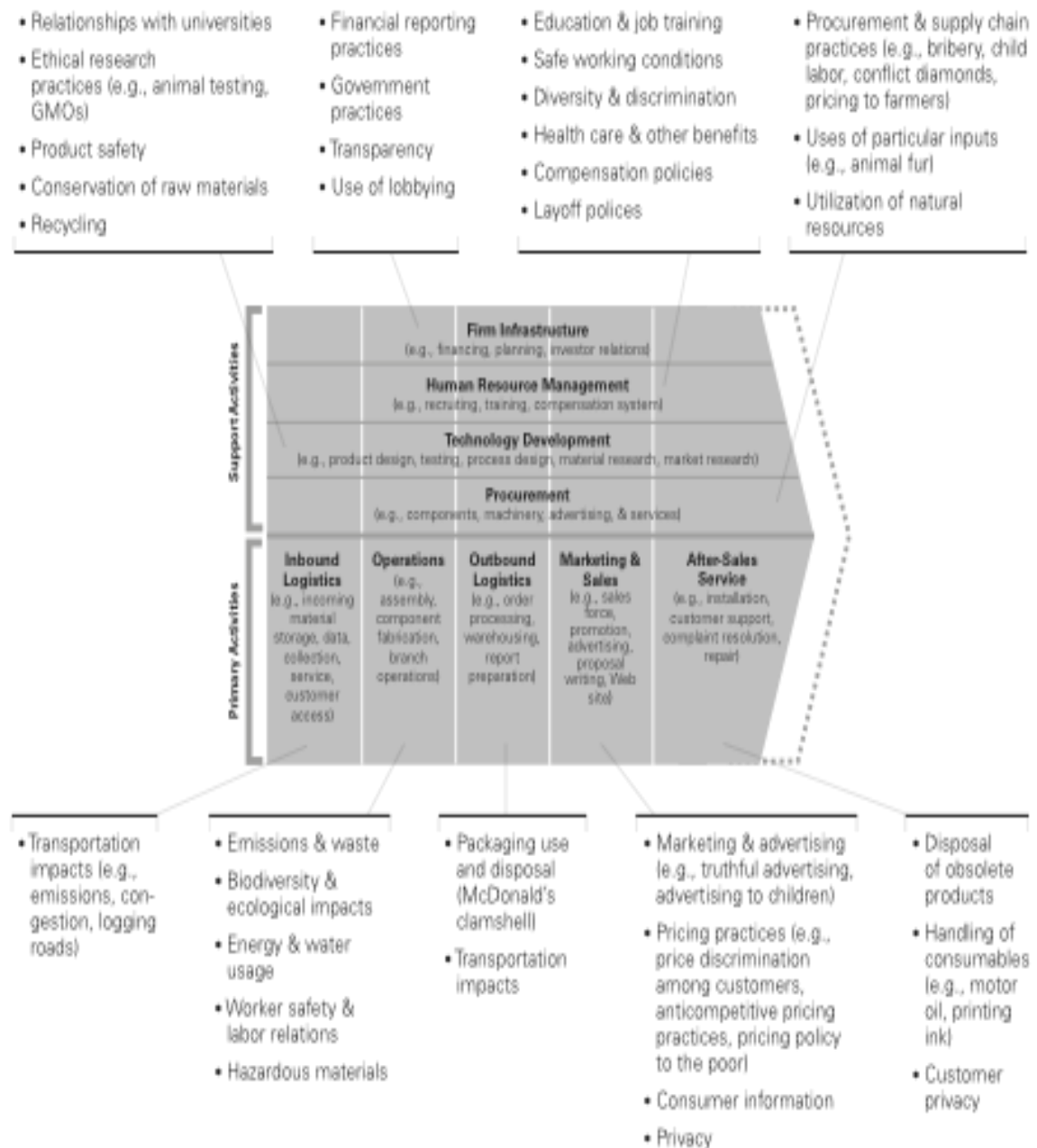
Relevant GRI Guidelines Disclosures – Disclosure on Management Approach (DMA) or Performance Indicators		ISO 26000 Core Social Responsibility Subjects & Themes	ISO 26000 Clauses
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	Consumer Issues Protecting consumers' health & safety Sustainable consumption Consumer service, support and complaint and dispute resolution Access to essential services* Education and awareness	6.7 6.7.4 6.7.5 6.7.6 6.7.8 6.7.9
Aspect	Marketing Communications		
PR6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	Consumer Issues Fair marketing, factual and unbiased information and fair contractual practices Consumer service, support and complaint and dispute resolution	6.7 6.7.3 6.7.6
PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.	Education and awareness	6.7.9
Aspect	Customer Privacy		
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	Consumer Issues Consumer data protection and privacy	6.7 6.7.7
Aspect	Compliance		
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.	Consumer Issues Consumer service, support and complaint and dispute resolution*	6.7 6.7.6
Economic Category			
Economic Disclosures on Management Approach	Goals and Performance Policy Additional Contextual Information	Organizational governance Community involvement and development	6.2 6.8
Aspect	Economic Performance		
EC1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.	Community involvement and development Community involvement Wealth and income creation Social investment	6.8 6.8.3 6.8.7 6.8.9
EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change.	Climate change mitigation and action	6.5.5
Aspect	Market Presence		
EC3	Range of ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation.	Discrimination and vulnerable groups Conditions of work and social protection Community involvement and development	6.3.7 6.4.4 6.8
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	Promoting social responsibility in the value chain Community involvement and development Employment creation and skills development Wealth and income creation	6.6.6 6.8 6.8.5 6.8.7

Relevant GRI Guidelines Disclosures – Disclosure on Management Approach (DMA) or Performance Indicators		ISO 26000 Core Social Responsibility Subjects & Themes	ISO 26000 Clauses
EC7	Procedures for local hiring and proportion of senior management hired from the local community at locations of significant operation.	Community involvement and development Employment creation and skills development Wealth and income creation	6.8 6.8.5 6.8.7
Aspect	Indirect Economic Impacts		
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.	Economic, social and cultural rights Community involvement and development Community involvement Education and culture* Employment creation and skills development Technology development and access* Wealth and income creation Social investment	6.3.9 6.8 6.8.3 6.8.4 6.8.5 6.8.6 6.8.7 6.8.9
EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts.	Economic, social and cultural rights Promoting social responsibility in the value chain Respect for property rights Access to essential services* Community involvement and development Employment creation and skills development Technology development and access* Wealth and income creation Social investment	6.3.9 6.6.6 6.6.7 6.7.8 6.8 6.8.5 6.8.6 6.8.7 6.8.9
Environmental Category			
Environment Disclosures on Management Approach	Goals and Performance Policy Organizational Responsibility Training and Awareness Monitoring and Follow-up Additional Contextual Information	Organizational governance The Environment	6.2 6.5
Aspect	Materials		
EN1	Materials used by weight or volume.	The Environment Sustainable resource use	6.5 6.5.4
EN2	Percentage of materials used that are recycled input materials.	The Environment Sustainable resource use	6.5 6.5.4
EN3	Direct energy consumption by primary energy source.	The Environment Sustainable resource use	6.5 6.5.4
Aspect	Energy		
EN4	Indirect energy consumption by primary source.	The Environment Sustainable resource use	6.5 6.5.4
EN5	Energy saved due to conservation and efficiency improvements.	The Environment Sustainable resource use	6.5 6.5.4
EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	The Environment Sustainable resource use	6.5 6.5.4

Relevant GRI Guidelines Disclosures – Disclosure on Management Approach (DMA) or Performance Indicators		ISO 26000 Core Social Responsibility Subjects & Themes	ISO 26000 Clauses
EN7	Initiatives to reduce indirect energy consumption and reductions achieved.	The Environment Sustainable resource use	6.5 6.5.4
Aspect	Water		
EN8	Total water withdrawal by source.	The Environment Sustainable resource use	6.5 6.5.4
EN9	Water sources significantly affected by withdrawal of water.	The Environment Sustainable resource use	6.5 6.5.4
EN10	Percentage and total volume of water recycled and reused.	The Environment Sustainable resource use	6.5 6.5.4
Aspect	Biodiversity		
EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	The Environment Protection of the environment & biodiversity, and restoration of natural habitats	6.5 6.5.6
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	The Environment Protection of the environment & biodiversity, and restoration of natural habitats	6.5 6.5.6
EN13	Habitats protected or restored.	The Environment Protection of the environment & biodiversity, and restoration of natural habitats	6.5 6.5.6
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity.	The Environment Protection of the environment & biodiversity, and restoration of natural habitats Community involvement	6.5 6.5.6 6.8.3
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	The Environment Protection of the environment & biodiversity, and restoration of natural habitats	6.5 6.5.6
Aspect	Emissions, Effluents and Waste		
EN16	Total direct and indirect greenhouse gas emissions by weight.	The Environment Climate change mitigation and action	6.5 6.5.5
EN17	Other relevant indirect greenhouse gas emissions by weight.		
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.		
EN19	Emissions of ozone-depleting substances by weight.	The Environment Prevention of pollution	6.5 6.5.3
EN20	NOx, SOx, and other significant air emissions by type and weight.		
EN21	Total water discharge by quality and destination.		
EN22	Total weight of waste by type and disposal method.		
EN23	Total number and volume of significant spills.		
EN24	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally.		

Relevant GRI Guidelines Disclosures – Disclosure on Management Approach (DMA) or Performance Indicators		ISO 26000 Core Social Responsibility Subjects & Themes	ISO 26000 Clauses
EN25	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff.	The Environment Prevention of pollution Sustainable resource use Protection of the environment & biodiversity, and restoration of natural habitats	6.5 6.5.3 6.5.4 6.5.6
Aspect	Products and Services		
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	The Environment Sustainable resource use Promoting social responsibility in the value chain Sustainable consumption	6.5 6.5.4 6.6.6 6.7.5
EN27	Percentage of products sold and their packaging materials that are reclaimed by category.	The Environment Prevention of pollution Sustainable resource use Sustainable consumption	6.5 6.5.3 6.5.4 6.7.5
Aspect	Compliance		
EN28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	The Environment	6.5
Aspect	Transport		
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.	The Environment Sustainable resource use Promoting social responsibility in the value chain	6.5 6.5.4 6.6.6
Aspect	Overall		
EN30	Total environmental protection expenditures and investments by type.	The Environment	6.5

Appendix 14: Linking CSR with competitive advantage by Porter and Kraemer (2006).



Appendix 15: Research Ethics Review Checklist



FORM UPR16

Research Ethics Review Checklist

Please complete and return the form to Research Section, Quality Management Division,
Academic Registry, University House, with your thesis, prior to examination

Postgraduate Research Student (PGRS) Information		Student ID:	461913
Candidate Name:	Talal Mohammad Alsaif		
Department:	Operations and Business systems	First Supervisor:	Dr Barbara Savage
Start Date: (or progression date for Prof Doc students)		Feb 2011	

Study Mode and Route:	Part-time	<input type="checkbox"/>	MPhil	<input type="checkbox"/>	Integrated Doctorate (NewRoute)	<input type="checkbox"/>
	Full-time	<input checked="" type="checkbox"/>	MD	<input type="checkbox"/>	Prof Doc (PD)	<input type="checkbox"/>
			PhD	<input checked="" type="checkbox"/>		

Title of Thesis:	An Investigation into the Relationship and Integration between Strategic Quality Management and Corporate Social Responsibility: the case of some Saudi Arabian organisations.
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Thesis Word Count: (excluding ancillary data)	67.715
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If you are unsure about any of the following, please contact the local representative on your Faculty Ethics Committee for advice. Please note that it is your responsibility to follow the University's Ethics Policy and any relevant University, academic or professional guidelines in the conduct of your study. Although the Ethics Committee may have given your study a favourable opinion, the final responsibility for the ethical conduct of this work lies with the researcher(s).

UKRIO Finished Research Checklist:

(If you would like to know more about the checklist, please see your Faculty or Departmental Ethics Committee rep or see the online version of the full checklist at: <http://www.ukrio.org/what-we-do/code-of-practice-for-research/>)

a) Have all of your research and findings been reported accurately, honestly and within a reasonable time frame?	YES/NO*
b) Have all contributions to knowledge been acknowledged?	YES/NO*
c) Have you complied with all agreements relating to intellectual property, publication and authorship?	YES/NO*
d) Has your research data been retained in a secure and accessible form and will it remain so for the required duration?	YES/NO*
e) Does your research comply with all legal, ethical, and contractual requirements?	YES/NO*

*Delete as appropriate

Candidate Statement:	
I have considered the ethical dimensions of the above named research project, and have successfully obtained the necessary ethical approval(s)	
Ethical review number(s) from Faculty Ethics Committee (or from NRES/SCREC):	
Signed: <i>(Student)</i>	Date:
If you have <i>not</i> submitted your work for ethical review, and/or you have answered 'No' to one or more of questions a) to e), please explain why this is so:	
Signed: <i>(Student)</i>	Date:

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